CITY OF AUGUSTA, KANSAS

Financial Statements

For the Year Ended December 31, 2021

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CITY OF AUGUSTA, KANSAS
Financial Statements
For the Year Ended December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Augusta, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Augusta, Kansas, (the City), as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Emphasis of Matter
Prior Period Restatement

As discussed in Note 14 to the financial statements, certain errors in amounts previously recorded as of December 31, 2020, were discovered by management of the City during the current year. Accordingly, these amounts have been restated to the December 31, 2021, financial statements now presented, and adjustments have been made to beginning unencumbered cash to correct those errors. Our opinion is not modified with respect to these errors.

Other Matter

The 2020 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2020 (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.

The City's basic financial statement for the year ended December 31, 2020 (not presented herein), was audited by other auditors whose report dated June 9, 2021, expressed an unmodified opinion on the basic financial statement. The 2020 basic financial statement and the other auditor's report are available in electronic form from the website of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief financial-officer/municipal-services. The report of the other auditors dated June 9, 2021, stated that the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020, were subjected to auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information 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, and in their opinion, was 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.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

April 15, 2022

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

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ 1,278,893	$ -	$ 6,594,230	$ 6,446,940	$ 1,426,183	$ 122,037	$ 1,548,220
Special Purpose Funds:							
Industrial Development	29,926	-	158,499	-	188,425	-	188,425
Library Employee Benefits	2,626	-	94,331	87,300	9,657	-	9,657
Library	4,566	-	321,630	314,500	11,696	-	11,696
Cemetery Endowment	68,285	-	13,817	-	82,102	-	82,102
Employee Benefits	167,569	-	1,489,688	1,545,929	111,328	26,793	138,121
Special City-County Highway	249,696	-	342,621	302,077	290,240	11,750	301,990
Special Alcohol	13,858	-	19,052	13,679	19,231	-	19,231
Convention and Visitors Bureau	60,987	-	21,692	10,286	72,393	1,502	73,895
Emergency Communications	20,082	-	-	-	20,082	-	20,082
Emergency Communications 2012	116,357	-	36,101	45,824	106,634	-	106,634
Special Park	96,733	-	86,641	41,688	141,686	-	141,686
Street Sales Tax	1,206,494	45,068	841,696	573,045	1,520,213	-	1,520,213
Water Sales Tax	5,726,370	51,931	1,347,700	350,000	6,776,001	-	6,776,001
Capital Improvements	328,631	-	623,464	491,827	460,268	-	460,268
Equipment Reserve	254,237	-	151,200	124,650	280,787	-	280,787
Employee Insurance	8,177	-	54,943	47,803	15,317	-	15,317
Health Insurance Reserve	1,061,755	-	1,348,430	1,315,924	1,094,261	86,707	1,180,968
Drug Reimbursement	725	-	-	76	649	-	649
State Seizure	179	-	-	179	-	-	-
E-Comm/Augusta Progress Inc. Loan	305	-	28,083	28,083	305	-	305
Dalton Palmer Park	72	-	-	-	72	-	72
Airport Hanger Drive	-	-	-	-	-	-	-
CDBG-GV Funding	-	-	10,000	10,000	-	-	-
ARPA	-	-	713,171	-	713,171	-	713,171
Skate Park	-	-	12,401	-	12,401	-	12,401
Interest	-	-	6,343	6,343	-	-	-
Bond Interest Fund:							
Bond and Interest	101,174	-	502,557	527,985	75,746	-	75,746
Capital Project Funds:							
Dam Spillway	74,795	-	-	-	74,795	-	74,795
Marsh Donation - ADOPS	2,462	-	-	-	2,462	-	2,462
Corp Levee	16,252	-	5,759	16,241	5,770	-	5,770
KLINK 2014/2015	291	-	-	291	-	-	-
FAA Land Acquisitions	[16,877]	-	-	4,640	[21,517]	-	[21,517]
Sales Tax Waterline Improvements	3,586,917	-	-	-	3,586,917	-	3,586,917
Lions Club Project	3,040	-	-	-	3,040	-	3,040
7th Street Geometric Project	59,312	-	33,371	92,683	-	-	-
Entrance Sign Project	20,000	-	-	-	20,000	-	20,000
Disc Golf Project	645	-	-	-	645	-	645
Pride and Progress	962,953	-	1,941,933	1,414,440	1,490,446	-	1,490,446
Sewer CDBG Project	3,500	-	-	-	3,500	-	3,500
Scattering Garden Project	7,500	-	-	-	7,500	-	7,500
Wayfinding Sign Project	12,300	-	-	-	12,300	-	12,300
Storm Water Project	4,500	-	-	-	4,500	-	4,500
APPCON Temporary Note Project	740	-	-	-	740	-	740
Airport Improvement Project	50,000	-	30,244	30,244	50,000	-	50,000
Sparks Funding Project	10,000	-	-	10,000	-	-	-
KDHE Water Loan	[64,700]	47,350	119,290	302,185	[200,245]	-	[200,245]
Downtown Projects	-	-	29,476	31,230	[1,754]	-	[1,754]

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

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

	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds:							
Electric Utility	$ 2,376,132	$ -	$ 10,221,966	$ 10,561,921	$ 2,036,177	$ 54,890	$ 2,091,067
Water Utility	544,261	-	2,159,600	1,808,068	895,793	21,077	916,870
Refuse	733,196	-	1,013,357	792,068	954,485	10,999	965,484
Wastewater Treatment	570,107	-	614,518	581,010	603,615	22,146	625,761
Wastewater Treatment Plant	124,481	-	769,041	441,595	451,927	-	451,927
Airport	296,602	-	476,798	445,734	327,666	6,908	334,574
Electric Principal & Interest	55,837	-	476,014	531,094	757	-	757
Electric Reserve	1,063,283	-	-	212,497	850,786	-	850,786
Water Bonds Principal & Interest	39,452	-	586,499	582,856	43,095	-	43,095
Water Revenue Bond Depreciation & Replacement Reserve	25,000	-	-	-	25,000	-	25,000
Wastewater Reserve	121,482	35,401	-	67,711	89,172	-	89,172
Sanitation Bond & Interest	7,347	-	130,000	129,200	8,147	-	8,147
Total Reporting Entity (Excluding Agency Funds)	$ 21,488,507	$ 179,750	$ 33,426,156	$ 30,339,846	$ 24,754,567	$ 364,809	$ 25,119,376

COMPOSITION OF CASH:

Emprise Bank	
Checking	$ 12,146,894
Certificates of Deposit	601,930
Checking - Court	31,174
Bank of the West	
Certificates of Deposit	3,073,875
Kansas Municipal Investment Pool	9,320,714
Cash on Hand	700
Total Cash	25,175,287
Agency Funds per Schedule 3	[55,911]
Total Reporting Entity (Excluding Agency Funds)	$ 25,119,376

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

NOTE 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

The City of Augusta (the City) is a municipal corporation governed by a mayor, eight-member council and manager. These financial statements present the City (the primary government) and any related municipal entities of which the City is considered to be financially accountable. However, the City's financial statement does not include the following related municipal entities:

1. Augusta Public Library, 1609 State Street, Augusta, Kansas 67010
2. Augusta Housing Authority, 620 Osage Street, Augusta, Kansas 67010
3. Augusta Public Building Commissions, 113 E 6th Avenue, Augusta, Kansas 67010

Financial statements of the related municipal entities can be obtained by contacting management at the address listed above.

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.

Regulatory Basis Fund Types

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

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

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific regulatory 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 - funds 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.)

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

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Budgetary Information

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The Electric Fund was amended for the year ended December 31, 2021.

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

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

A legal operating budget is not required for capital project funds, utility reserve funds and the following special purpose funds: Employee Insurance, Health Insurance Reserve, Drug Reimbursement, State Seizure, E-Comm/Augusta Progress Inc., Dalton Palmer Park, Airport Hangar Drive, CDBG-CV Funding, ARPA, Skate Park, and Interest.

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 City Council.

NOTE 2 - Deposits and Investments

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

NOTE 2 - Deposits and Investments (Continued)

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

Some of the City's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

At December 31, 2021, the City has the following investments:

Investment Type	Fair Value	Rating
Kansas Municipal Investment Pool	$ 9,320,714	N/A

The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

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. The City's allocation of investments as of December 31, 2021, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City has no designated "peak periods." The City's deposits were fully secured at December 31, 2021.

At December 31, 2021, the City's carrying amount of deposits was $25,175,287 and the bank balance was $26,419,852. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance and $25,669,852 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

NOTE 3 - 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 by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

NOTE 3 - Defined Benefit Pension Plan (Continued)

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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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, KPERS 3 and KP&F 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 KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City of Augusta were $369,310 for KPERS and $306,854 for KP&F 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 $2,414,396 and $2,219,162 for KP&F. 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 4 - Long-Term Debt

Changes in Long-term Debt. During the year ended December 31, 2021, the following changes occurred in long-term debt:

	Restated Beginning Principal Outstanding	Additions to Principal	Subtractions from Principal	Ending Principal Outstanding	Interest Paid
General Obligation Bonds	$ 15,485,000	$ -	$ 2,095,000	$ 13,390,000	$ 435,335
Temporary Notes	1,205,000	-	385,000	820,000	14,058
Revolving Loans	1,163,679	119,290	57,075	1,225,894	21,050
Totals	$ 17,853,679	$ 119,290	$ 2,537,075	$ 15,435,894	$ 470,444

NOTE 4 - Long-Term Debt (Continued)

General Obligation Bonds. Following is a detailed listing of the City's outstanding general obligation debt:

Issue	Interest Rate	Original Amount	Amount Outstanding at December 31, 2021	Date of Issue	Final Maturity
Series 2008A	2.50 - 4.60%	$ 655,000	$ 80,000	04/15/08	09/01/23
Series 2012B	1.35 - 3.30%	455,000	280,000	08/01/12	09/01/32
Series 2013	1.63 - 3.13%	970,000	640,000	04/18/13	09/01/33
Series 2014A	2.00 - 3.75%	3,090,000	2,170,000	09/10/14	09/01/34
Series 2015A	2.00 - 3.75%	7,050,000	6,040,000	05/21/15	09/01/45
Series 2016A	2.00%	4,305,000	3,930,000	08/17/16	09/01/26
Series 2019	2.00 - 3.00%	2,415,000	250,000	06/06/19	09/01/34
			$ 13,390,000		

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

Year Ending December 31,	Principal	Interest	Total
2022	$ 1,215,000	$ 386,625	$ 1,601,625
2023	1,245,000	360,479	1,605,479
2024	1,230,000	333,708	1,563,708
2025	1,185,000	304,933	1,489,933
2026	1,090,000	277,008	1,367,008
2027 - 2031	2,915,000	1,073,791	3,988,791
2032 - 2036	1,885,000	661,134	2,546,134
2037 - 2041	1,350,000	391,313	1,741,313
2042 - 2045	1,275,000	121,125	1,396,125
	$ 13,390,000	$ 3,910,114	$ 17,300,114

General Obligation Temporary Notes. Following is a detailed listing of the City's outstanding general obligation temporary notes debt:

Issue	Interest Rate	Original Amount	Amount Outstanding at December 31, 2021	Date of Issue	Final Maturity
Series 2020-1	1.00%	$ 1,205,000	$ 820,000	07/01/20	09/01/23

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

Year Ending December 31,	Principal	Interest	Total
2022	$ 405,000	$ 8,200	$ 413,200
2023	415,000	4,150	419,150
	$ 820,000	$ 12,350	$ 832,350

NOTE 4 - Long-Term Debt (Continued)

Revolving Loans. Following is a detailed listing of the City's outstanding revolving loan debt:

Issue	Interest Rate	Original Amount	Amount Outstanding at December 31, 2021	Date of Issue	Final Maturity
Water Pollution Control	1.81%	$1,290,871	$ 1,106,604	11/25/16	03/01/38
Public Water Supply	1.30%	1,221,000	119,290	02/01/21	02/01/42
			$ 1,225,894		

On February 1, 2021, the City entered into an agreement with the Kansas Department of Health and Environment for a Public Water Supply Loan up to the amount of $1,221,000 with a gross interest rate of 1.30%. As of December 31, 2021, the City has drawn $119,290 on the loan. The purpose of the loan is to fund improvements to the City's drinking water supply system, including the rehabilitation of a water tower and installation of 3,500 automated water meters.

Annual debt service requirements to maturity are not yet available as the loan has not been finalized.

Annual debt service requirements to maturity for the water pollution control revolving loan is as follows:

Year Ending December 31,	Principal	Interest	Total
2022	$ 58,112	$ 19,768	$ 77,880
2023	59,169	18,711	77,880
2024	60,245	17,635	77,880
2025	61,340	16,540	77,880
2026	62,456	15,425	77,880
2027 - 2031	329,730	59,672	389,401
2032 - 2036	360,815	28,586	389,401
2037 - 2038	114,737	2,083	116,820
	$ 1,106,604	$ 178,420	$ 1,285,024

NOTE 5 - Compensated Absences

The City does not permit employees to accumulate earned but unused vacation and sick pay benefits.

Vacation - Employees earn vacation leave at the rate of 3.08 hours for each bi-weekly pay period during the first five years of service. 4.62 hours after five years of continuous service and 6.16 hours after fifteen years of continuous service. Accumulated vacation hours may not exceed 200 hours; 260 hours for those with over ten years of continuous service. At termination, employees are compensated for accumulated vacation pay.

Sick Leave - Employees earn 4.62 hours of sick leave for each bi-weekly pay period employed. Each employee may accumulate a maximum of 960 hours. Any hours above 960 shall be compensated at the rate of one hour of regular pay for every four hours above the maximum. No sick leave is paid upon termination of employment unless the employee qualifies upon retirement.

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

NOTE 6 - Medical Self Insurance Plan

The City has established a program to pay medical claims of covered current and former City employees and additional health insurance premiums. Liabilities are reported when it is probable that claims have been incurred and the amount of the liability can be reasonably estimated. An excess coverage insurance policy covers individual claims over a certain amount. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

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

	2020, Restated	2021
Unpaid claims, January 1	$ 164,708	$ 23,976
Incurred claims (including IBNRs)	1,187,394	1,037,834
Claim payments	[1,328,126]	[1,034,812]
Unpaid claims, December 31	$ 23,976	$ 26,998

Unpaid claims at year end are expensed in the following fiscal year.

NOTE 7 - Interfund Transfers

Operating transfers during the year ended December 31, 2021, were as follows:

From	To	Amount	Regulatory Authority
General	Equipment Reserve	$ 150,000	KSA 12-1,117
General	Airport	30,000	KSA 3-113
General	Street Sales Tax	748,722	KSA 12-197
General	Capital Improvements	299,489	KSA 12-1,118
General	Water Sales Tax	1,347,700	KSA 12-197
Capital Improvements	Pride & Progress	479,700	KSA 12-1,118
Refuse	General	36,800	KSA 12-825d
Refuse	Sanitation Bond & Interest	130,000	KSA 12-825d
Water Utility	Water Bonds Principal & Interest	235,000	KSA 12-825d
Water Sales Tax	Water Bonds Principal & Interest	350,000	KSA 12-197
Electric Utility	General	651,800	KSA 12-825d
Electric Utility	Special Park	15,000	KSA 12-825d
Electric Utility	Employee Benefits	50,000	KSA 12-825d
Electric Utility	Capital Improvements	310,000	KSA 12-825d
Electric Utility	Electric Principal & Interest	476,000	KSA 12-825d
7th Street Geometric Project	Street Sales Tax	92,683	KSA 12-197
KLINK 2014/2015	Street Sales Tax	291	KSA 12-197
		$ 5,403,185	

NOTE 8 - Capital Projects

	Project Authorization	Expenditures To Date
Dam Spillway	$ 1,882,582	$ 1,310,584
Marsh Donations - ADOPS	4,875	2,413
Corp Levee	5,400,000	5,349,392
Airport Improvement Project	362,854	362,854
Sales Tax Waterline Improvement	20,000,000	2,488,657
Lions Club Project	7,500	6,960
Entrance Sign Project	20,000	-
Pride & Progress	6,104,327	5,381,760
Scattering Garden Project	7,500	-
Wayfinding Signs Project	12,300	-
APPCON Temporary Notes	60,000	59,260
SPARKS Funding Project	188,780	188,780
KDHE Water Loan	1,221,000	365,940
KDHE Sewer Loan	1,290,871	-
ARPA	713,171	-

NOTE 9 - Contractual Obligations

The City purchases its water supply from the City of El Dorado, Kansas. A forty-year contract, effective January 1, 1990, obliges the City of Augusta to purchase a minimum of five hundred million gallons annually from the City of El Dorado at a specified price. The contract allows the two cities to review and modify the price per thousand gallons every five years, under a specified formula set out in the contract.

NOTE 10 - Commitments and Contingencies

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

NOTE 11 - 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; natural disasters and other events for which the City carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 12 - Related Party Transactions

The City paid $9,672 during the year ended December 31, 2021, for electrical repair services to a company owned by the mayor.

NOTE 13 - Other Long-Term Obligations from Operations

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

NOTE 13 - Other Long-Term Obligations from Operations (Continued)

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.

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

NOTE 14 - Prior Period Restatement

During the year ended December 31, 2021, management of the City discovered certain errors recorded in the prior year financial statements. The effects of these items caused a restatement to beginning unencumbered cash as follows:

	Street Sales Tax Fund	Water Sales Tax Fund	KDHE Water Loan Fund	Wastewater Reserve Fund
Unencumbered cash, beginning	$ 1,206,494	$ 5,726,370	$ [64,700]	$ 121,482
Prior period adjustment	45,068	51,931	47,350	35,401
Unencumbered cash, beginning, restated	$ 1,251,562	$ 5,778,301	$ [17,350]	$ 156,883

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

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over [Under]
Governmental Type Funds:					
General Funds:					
General	$ 6,762,920	$ -	$ 6,762,920	$ 6,446,940	$ [315,980]
Special Purpose Funds:					
Industrial Development	169,000	-	169,000	-	[169,000]
Library Employee Benefits	87,300	-	87,300	87,300	-
Library	314,500	-	314,500	314,500	-
Cemetery Endowment	5,000	-	5,000	-	[5,000]
Employee Benefits	1,752,550	-	1,752,550	1,545,929	[206,621]
Special City-County Highway	337,080	-	337,080	302,077	[35,003]
Special Alcohol	24,500	-	24,500	13,679	[10,821]
Convention and Visitors Bureau	20,000	-	20,000	10,286	[9,714]
Emergency Communications 2012	49,000	-	49,000	45,824	[3,176]
Special Park	44,700	-	44,700	13,679	[31,021]
Street Sales Tax	1,800,000	-	1,800,000	573,045	[1,226,955]
Water Sales Tax	950,000	-	950,000	350,000	[600,000]
Capital Improvements	677,200	-	677,200	491,827	[185,373]
Equipment Reserve	156,000	-	156,000	124,650	[31,350]
Bond and Interest Fund:					
Bond and Interest	533,100	-	533,100	527,985	[5,115]
Business Funds:					
Electric Utility	11,128,420	-	11,128,420	10,561,921	[566,499]
Water Utility	2,160,165	-	2,160,165	1,808,068	[352,097]
Refuse	1,031,250	-	1,031,250	-	[1,031,250]
Wastewater Treatment	681,750	-	681,750	581,010	[100,740]
Wastewater Treatment Plant	816,500	-	816,500	441,595	[374,905]
Airport	510,940	-	510,940	445,734	[65,206]

CITY OF AUGUSTA, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over [Under]
Receipts				
Property taxes	$ 1,475,812	$ 1,578,852	$ 1,649,450	$ [70,598]
Delinquent property taxes	44,743	51,453	33,000	18,453
Motor vehicle taxes	190,010	230,020	215,000	15,020
Franchise fees	215,011	227,740	217,650	10,090
Airport sales	1,900	3,315	2,500	815
Alcoholic beverages	13,073	20,544	12,000	8,544
Licenses and permits	89,652	97,295	75,350	21,945
Highway-streets	35,865	35,815	21,500	14,315
Fines and forfeitures	140,683	163,037	175,000	[11,963]
Reimbursed expenditures	17,780	11,795	-	11,795
County fire contribution	80,576	46,182	65,000	[18,818]
Local sales tax	2,677,087	2,994,889	2,220,000	774,889
Cemetery sales and services	55,670	58,295	34,000	24,295
Lakes, boating and camping	379,587	315,280	160,000	155,280
Swimming pool	16,706	21,857	23,000	[1,143]
COPS FAST grant	38,594	40,427	20,000	20,427
Animal control	1,547	1,290	-	1,290
Miscellaneous	3,054	3,544	1,800	1,744
Interest income	22,272	4,000	4,000	-
Transfers from other funds	652,600	688,600	688,600	-
Total Receipts	6,152,222	6,594,230	$ 5,617,850	$ 976,380
Expenditures				
Administration	362,703	409,773	$ 1,302,165	$ [892,392]
City clerk	136,131	141,778	151,595	[9,817]
Police and fire	1,853,277	1,858,331	1,991,500	[133,169]
Community development	320,137	351,420	345,870	5,550
Public works	183,335	191,976	214,450	[22,474]
Court	108,927	110,062	122,270	[12,208]
Parks	251,825	303,264	278,000	25,264
Santa fe lake	216,064	217,924	242,150	[24,226]
Swimming pool	91,522	106,534	133,000	[26,466]
Cemetery	81,871	105,903	129,320	[23,417]
Animal control	70,220	69,564	76,600	[7,036]
Other	3,500	4,500	-	4,500
Transfers to other funds	2,468,170	2,575,911	1,776,000	799,911
Total Expenditures	6,147,682	6,446,940	$ 6,762,920	$ [315,980]
Receipts Over [Under] Expenditures	4,540	147,290		
Unencumbered Cash, Beginning	1,274,353	1,278,893		
Unencumbered Cash, Ending	$ 1,278,893	$ 1,426,183		

See independent auditor's report on the financial statements.

CITY OF AUGUSTA, KANSAS
Industrial Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
CDBG loan repayments	$ 29,507	$ 158,499	$ 141,000	$ 17,499
Total Receipts	29,507	158,499	$ 141,000	$ 17,499
Expenditures				
CDBG loans	438,000	-	$ 169,000	$ [169,000]
Total Expenditures	438,000	-	$ 169,000	$ [169,000]
Receipts Over [Under] Expenditures	[408,493]	158,499		
Unencumbered Cash, Beginning	438,419	29,926		
Unencumbered Cash, Ending	$ 29,926	$ 188,425		

CITY OF AUGUSTA, KANSAS
Library Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Property taxes	$ 79,273	$ 79,253	$ 82,810	$ [3,557]
Delinquent property taxes	2,387	2,679	1,000	1,679
Motor vehicle taxes	11,265	12,399	3,490	8,909
Total Receipts	92,925	94,331	$ 87,300	$ 7,031
Expenditures				
Appropriations	96,875	87,300	$ 87,300	$ -
Total Expenditures	96,875	87,300	$ 87,300	$ -
Receipts Over [Under] Expenditures	[3,950]	7,031		
Unencumbered Cash, Beginning	6,576	2,626		
Unencumbered Cash, Ending	$ 2,626	$ 9,657		

See independent auditor's report on the financial statements.

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Property taxes	$ 270,302	$ 270,271	$ 282,280	$ [12,009]
Delinquent property taxes	8,016	9,054	2,220	6,834
Motor vehicle taxes	39,081	42,305	30,000	12,305
Total Receipts	317,399	321,630	$ 314,500	$ 7,130
Expenditures				
Appropriations	313,280	314,500	$ 314,500	$ -
Total Expenditures	313,280	314,500	$ 314,500	$ -
Receipts Over [Under] Expenditures	4,119	7,130		
Unencumbered Cash, Beginning	447	4,566		
Unencumbered Cash, Ending	$ 4,566	$ 11,696		

CITY OF AUGUSTA, KANSAS
Cemetery Endowment Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Endowment	$ 14,400	$ 13,800	$ 5,000	$ 8,800
Interest income	256	17	-	17
Total Receipts	14,656	13,817	$ 5,000	$ 8,817
Expenditures				
Contractual services	-	-	$ 5,000	$ [5,000]
Capital outlay	42,182	-	-	-
Total Expenditures	42,182	-	$ 5,000	$ [5,000]
Receipts Over [Under] Expenditures	[27,526]	13,817		
Unencumbered Cash, Beginning	95,811	68,285		
Unencumbered Cash, Ending	$ 68,285	$ 82,102		

CITY OF AUGUSTA, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Property taxes	$ 1,207,855	$ 1,177,589	$ 1,230,000	$ [52,411]
Delinquent property taxes	36,221	40,044	23,000	17,044
Motor vehicle taxes	194,587	189,861	182,000	7,861
Dividend income	10,000	10,000	10,000	-
Grants	19,027	21,989	10,000	11,989
Refund of expenditures	330	205	-	205
Transfers from other funds	100,000	50,000	100,000	[50,000]
Total Receipts	1,568,020	1,489,688	$ 1,555,000	$ [65,312]
Expenditures				
Employee benefits paid	1,394,142	1,545,929	$ 1,752,550	$ [206,621]
Transfers to other funds	205,717	-	-	-
Total Expenditures	1,599,859	1,545,929	$ 1,752,550	$ [206,621]
Receipts Over [Under] Expenditures	[31,839]	[56,241]		
Unencumbered Cash, Beginning	199,408	167,569		
Unencumbered Cash, Ending	$ 167,569	$ 111,328		

See independent auditor's report on the financial statements.

CITY OF AUGUSTA, KANSAS
Special City - County Highway Fund
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Special gasoline tax	$ 243,078	$ 270,593	$ 240,000	$ 30,593
Gasoline tax - county	37,403	42,991	38,000	4,991
Interest income	10,000	5,000	5,000	-
Sale of property	-	120	-	120
Reimbursed expenditures	8,161	23,917	2,000	21,917
Total Receipts	298,642	342,621	$ 285,000	$ 57,621
Expenditures				
Personnel services	149,740	158,644	$ 161,055	$ [2,411]
Contractual services	34,188	25,585	51,225	[25,640]
Commodities	89,340	111,689	113,800	[2,111]
Capital outlay	277,653	6,159	11,000	[4,841]
Total Expenditures	550,921	302,077	$ 337,080	$ [35,003]
Receipts Over [Under] Expenditures	[252,279]	40,544		
Unencumbered Cash, Beginning	501,975	249,696		
Unencumbered Cash, Ending	$ 249,696	$ 290,240		

CITY OF AUGUSTA, KANSAS
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Liquor tax	$ 9,798	$ 18,994	$ 12,000	$ 6,994
Reimbursed expenditures	-	58	-	58
Total Receipts	9,798	19,052	$ 12,000	$ 7,052
Expenditures				
Contractual services	1,500	3,000	$ 4,500	$ [1,500]
Other commodities	23,000	10,679	20,000	[9,321]
Total Expenditures	24,500	13,679	$ 24,500	$ [10,821]
Receipts Over [Under] Expenditures	[14,702]	5,373		
Unencumbered Cash, Beginning	28,560	13,858		
Unencumbered Cash, Ending	$ 13,858	$ 19,231		

CITY OF AUGUSTA, KANSAS
Convention and Visitors Bureau Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Guest tax	$ 8,902	$ 14,182	$ 10,000	$ 4,182
Building rent	3,950	7,510	6,000	1,510
Total Receipts	12,852	21,692	$ 16,000	$ 5,692
Expenditures				
Contractual services	3,328	10,286	$ 17,800	$ [7,514]
Commodities	-	-	2,200	[2,200]
Total Expenditures	3,328	10,286	$ 20,000	$ [9,714]
Receipts Over [Under] Expenditures	9,524	11,406		
Unencumbered Cash, Beginning	51,463	60,987		
Unencumbered Cash, Ending	$ 60,987	$ 72,393		

CITY OF AUGUSTA, KANSAS
Emergency Communications Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
911 Wireless	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Contractual services	-	-	$ -	$ -
Total Expenditures	-	-	$ -	$ -
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	20,082	20,082		
Unencumbered Cash, Ending	$ 20,082	$ 20,082		

See independent auditor's report on the financial statements.

CITY OF AUGUSTA, KANSAS
Emergency Communications 2012 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
E-911	$ 36,673	$ 36,101	$ 36,000	$ 101
Total Receipts	36,673	36,101	$ 36,000	$ 101
Expenditures				
Contractual services	27,116	27,824	$ 43,000	$ [15,176]
Capital outlay	18,000	18,000	6,000	12,000
Total Expenditures	45,116	45,824	$ 49,000	$ [3,176]
Receipts Over [Under] Expenditures	[8,443]	[9,723]		
Unencumbered Cash, Beginning	124,800	116,357		
Unencumbered Cash, Ending	$ 116,357	$ 106,634		

CITY OF AUGUSTA, KANSAS
Special Park Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Liquor tax	$ 10,093	$ 19,458	$ 13,000	$ 6,458
Donations	-	4,780	-	4,780
Concessions	3,982	5,467	-	5,467
Fishing permits	16,250	12,185	12,000	185
Dividends	-	19,655	5,000	14,655
Interest	-	4,304	-	4,304
Building rent	70	85	250	[165]
Reimbursed expenditures	1,536	5,707	-	5,707
Transfers from other funds	20,000	15,000	15,000	-
Total Receipts	51,931	86,641	$ 45,250	$ 41,391
Expenditures				
Contractual	8,281	15,860	$ 17,200	$ [1,340]
Commodities	14,357	13,516	17,500	[3,984]
Capital outlay	17,072	12,312	10,000	2,312
Total Expenditures	39,710	41,688	$ 44,700	$ [3,012]
Receipts Over [Under] Expenditures	12,221	44,953		
Unencumbered Cash, Beginning	84,512	96,733		
Unencumbered Cash, Ending	$ 96,733	$ 141,686		

See independent auditor's report on the financial statements.

CITY OF AUGUSTA, KANSAS
Street Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Temporary note proceeds	$ 1,209,146	$ -	$ -	$ -
Reimbursed expenditures	469	-	-	-
Transfers from other funds	676,772	841,696	550,000	291,696
Total Receipts	1,886,387	841,696	$ 550,000	$ 291,696
Expenditures				
Cost of issuance	25,134	91	$ -	$ 91
Engineering fees	201,400	99,611	-	99,611
Construction	1,131,652	52,615	1,400,000	[1,347,385]
Street maintenance	187,802	21,670	-	21,670
Debt service:				
Principal	491,305	385,000	400,000	[15,000]
Interest	-	14,058	-	14,058
Total Expenditures	2,037,293	573,045	$ 1,800,000	$ [1,226,955]
Receipts Over [Under] Expenditures	[150,906]	268,651		
Unencumbered Cash, Beginning	1,357,400	1,206,494		
Prior Period Adjustment	-	45,068		
Unencumbered Cash, Beginning, Restated	1,357,400	1,251,562		
Unencumbered Cash, Ending	$ 1,206,494	$ 1,520,213		

CITY OF AUGUSTA, KANSAS
Water Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Transfers from other funds	$ 1,218,189	$ 1,347,700	$ 999,000	$ 348,700
Total Receipts	1,218,189	1,347,700	$ 999,000	$ 348,700
Expenditures				
Engineering fees	-	-	$ 950,000	$ [950,000]
Transfers out	350,000	350,000	-	350,000
Total Expenditures	350,000	350,000	$ 950,000	$ [600,000]
Receipts Over [Under] Expenditures	868,189	997,700		
Unencumbered Cash, Beginning	4,858,181	5,726,370		
Prior Period Adjustment	-	51,931		
Unencumbered Cash, Beginning, Restated	4,858,181	5,778,301		
Unencumbered Cash, Ending	$ 5,726,370	$ 6,776,001		

CITY OF AUGUSTA, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Bond proceeds	$ 75,318	$ -	$ -	$ -
Reimbursed expenses	-	13,975	-	13,975
Transfers from other funds	580,709	609,489	532,000	77,489
Total Receipts	656,027	623,464	$ 532,000	$ 91,464
Expenditures				
Capital outlay	166,382	12,127	$ 197,500	$ [185,373]
Transfers to other funds	483,000	479,700	479,700	-
Total Expenditures	649,382	491,827	$ 677,200	$ [185,373]
Receipts Over [Under] Expenditures	6,645	131,637		
Unencumbered Cash, Beginning	321,986	328,631		
Unencumbered Cash, Ending	$ 328,631	$ 460,268		

CITY OF AUGUSTA, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Interest	$ 70,823	$ -	$ -	$ -
Donations	-	1,200	-	1,200
Transfers from other funds	300,000	150,000	150,000	-
Total Receipts	370,823	151,200	$ 150,000	$ 1,200
Expenditures				
Commodities	73,127	55,556	$ -	$ 55,556
Capital outlay	43,459	69,094	156,000	[86,906]
Total Expenditures	116,586	124,650	$ 156,000	$ [31,350]
Receipts Over [Under] Expenditures	254,237	26,550		
Unencumbered Cash, Beginning	-	254,237		
Unencumbered Cash, Ending	$ 254,237	$ 280,787		

See independent auditor's report on the financial statements.

CITY OF AUGUSTA, KANSAS
Non-Budgeted Special Purpose Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

	Employee Insurance	Health Insurance Reserve	Drug Reimbursement	State Seizure	E-Comm/Augusta Progress Inc
Receipts					
Flex plan	$ 54,943	$ -	$ -	$ -	$ -
Employee premiums	-	136,157	-	-	-
Employer premiums	-	1,212,273	-	-	-
Miscellaneous	-	-	-	-	-
Donations	-	-	-	-	-
Grants	-	-	-	-	-
Interest	-	-	-	-	-
Loan payments	-	-	-	-	28,083
Transfers from other funds	-	-	-	-	-
Total Receipts	54,943	1,348,430	-	-	28,083
Expenditures					
Health insurance	47,664	1,315,924	-	-	-
Health insurance administration fee	139	-	-	-	-
Contractual	-	-	76	-	-
Capital outlay	-	-	-	-	-
Commodities	-	-	-	179	-
Distribution	-	-	-	-	28,083
Interest transfer	-	-	-	-	-
Total Expenditures	47,803	1,315,924	76	179	28,083
Receipts Over [Under] Expenditures	7,140	32,506	[76]	[179]	-
Prior Year Cancelled Encumbrances	-	-	-	-	-
Unencumbered Cash, Beginning	8,177	1,061,755	725	179	305
Unencumbered Cash, Ending	$ 15,317	$ 1,094,261	$ 649	$ -	$ 305

* These funds are not required to be budgeted.

Dalton Palmer Park	Airport Hanger Drive	CDBG-GV Funding	ARPA	Skate Park	Interest	For the Year Ended December 31, 2021	2020
$ -	$ -	$ -	$ -	$ -	$ -	$ 54,943	$ 49,337
-	-	-	-	-	-	136,157	105,417
-	-	-	-	-	-	1,212,273	1,057,244
-	-	-	105	-	-	105	649
-	-	-	-	12,398	-	12,398	-
-	-	10,000	713,066			723,066	156,500
-	-	-	-	3	6,343	6,346	-
-	-	-	-	-	-	28,083	21,882
-	-	-	-	-	-	-	214,215
-	-	10,000	713,171	12,401	6,343	2,173,371	1,605,244
-	-	-	-	-	-	1,363,588	1,112,579
-	-	-	-	-	-	139	1,795
-	-	-	-	-	-	76	-
-	-	-	-	-	-	-	189
-	-	-	-	-	-	179	-
-	-	10,000	-	-	-	38,083	101,882
-	-	-	-	-	6,343	6,343	-
-	-	10,000	-	-	6,343	1,408,408	1,216,445
-	-	-	713,171	12,401	-	764,963	388,799
-	-	-	-	-	-	-	75,000
72	-	-	-	-	-	1,071,213	607,414
$ 72	$ -	$ -	$ 713,171	$ 12,401	$ -	$ 1,836,176	$ 1,071,213

CITY OF AUGUSTA, 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 Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Property taxes	$ 268,308	$ 258,510	$ 270,000	$ [11,490]
Delinquent taxes	9,399	9,601	4,000	5,601
Motor Vehicle taxes	48,737	42,399	40,000	2,399
Special assessments	211,465	192,047	119,000	73,047
Transfers from other funds	1,000	-	-	-
Total Receipts	538,909	502,557	$ 433,000	$ 69,557
Expenditures				
Contractual services	-	-	$ 5,000	$ [5,000]
Debt service:				
Principal	430,000	415,000	528,100	[113,100]
Interest	124,125	112,985	-	112,985
Total Expenditures	554,125	527,985	$ 533,100	$ [5,115]
Receipts Over [Under] Expenditures	[15,216]	[25,428]		
Unencumbered Cash, Beginning	116,390	101,174		
Unencumbered Cash, Ending	$ 101,174	$ 75,746		

See independent auditor's report on the financial statements.

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CITY OF AUGUSTA, KANSAS
Non-Budgeted Capital Project Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

	Dam Spillway	Marsh Donations ADOPS	Corp Levee	KLINK 2014/ 2015	FAA Land Acquisitions	Sales Tax Waterline Improvement	Lions Club	7th Street Geometric Project	Entrance Sign Project	Disc Golf Project
Receipts										
Reimbursed expenditures	$ -	$ -	$ 5,759	$ -	$ -	$ -	$ -	33,371	$ -	$ -
Grants	-	-	-	-	-	-	-	-	-	-
KDHE water loan	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-	-	-
Total Receipts	-	-	5,759	-	-	-	-	33,371	-	-
Expenditures										
Professional services	-	-	15,900	-	4,640	-	-	-	-	-
Contractual	-	-	341	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-	-
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	291	-	-	-	92,683	-	-
Total Expenditures	-	-	16,241	291	4,640	-	-	92,683	-	-
Receipts Over [Under] Expenditures	-	-	[10,482]	[291]	[4,640]	-	-	[59,312]	-	-
Prior Year Cancelled Encumbrances	-	-	-	-	-	-	-	-	-	-
Unencumbered Cash, Beginning	74,795	2,462	16,252	291	[16,877]	3,586,917	3,040	59,312	20,000	645
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-
Unencumbered Cash, Beginning, Restated	74,795	2,462	16,252	291	[16,877]	3,586,917	3,040	59,312	20,000	645
Unencumbered Cash, Ending	$ 74,795	$ 2,462	$ 5,770	$ -	$ [21,517]	$ 3,586,917	$ 3,040	$ -	$ 20,000	$ 645

* These funds are not required to be budgeted.

Pride and Progress	Sewer CDBG Project	Scattering Garden Project	Wayfinding Signs Project	Storm Water Project	Appcon Temp Notes Project	Airport Improvement Project	SPARKS Funding Project	KDHE Water Loan	Downtown Projects	For the Year Ended December 31, 2021	2020
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 39,130	$ -
1,462,233	-	-	-	-	-	30,244	-	-	-	1,492,477	188,780
-	-	-	-	-	-	-	-	119,290	-	119,290	-
-	-	-	-	-	-	-	-	-	29,476	29,476	-
-	-	-	-	-	-	-	-	-	-	-	184,791
479,700	-	-	-	-	-	-	-	-	-	479,700	545,477
1,941,933	-	-	-	-	-	30,244	-	119,290	29,476	2,160,073	919,048
-	-	-	-	-	-	-	-	6,940	-	27,480	144,404
-	-	-	-	-	-	-	-	-	-	341	-
-	-	-	-	-	-	-	-	-	-	-	8,356
935,740	-	-	-	-	-	30,244	-	295,000	31,230	1,292,214	1,907,264
-	-	-	-	-	-	-	10,000	-	-	10,000	-
425,000	-	-	-	-	-	-	-	-	-	425,000	420,000
53,700	-	-	-	-	-	-	-	245	-	53,945	62,100
-	-	-	-	-	-	-	-	-	-	92,974	9,977
1,414,440	-	-	-	-	-	30,244	10,000	302,185	31,230	1,901,954	2,552,101
527,493	-	-	-	-	-	-	[10,000]	[182,895]	[1,754]	258,119	[1,633,053]
-	-	-	-	-	-	-	-	-	-	-	6,447
962,953	3,500	7,500	12,300	4,500	740	50,000	10,000	[64,700]	-	4,733,630	6,360,236
-	-	-	-	-	-	-	-	47,350	-	47,350	-
962,953	3,500	7,500	12,300	4,500	740	50,000	10,000	[17,350]	-	4,780,980	6,360,236
$ 1,490,446	$ 3,500	$ 7,500	$ 12,300	$ 4,500	$ 740	$ 50,000	$ -	$ [200,245]	$ [1,754]	$ 5,039,099	$ 4,733,630

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Sales and fees	$ 8,565,961	$ 8,754,899	$ 9,438,000	$ [683,101]
Refunds and miscellaneous	240,997	544,081	415,095	128,986
Electric fuel adjustment	138,166	922,486	325,000	597,486
Grants	-	500	-	500
Total Receipts	8,945,124	10,221,966	$ 10,178,095	$ 43,871
Expenditures				
Personnel services	1,571,115	1,558,986	$ 1,620,770	$ [61,784]
Contractual services	5,695,178	7,054,917	7,435,593	[380,676]
Commodities	235,016	441,287	503,000	[61,713]
Capital outlay	176,688	3,931	17,000	[13,069]
Transfers to other fund	1,573,600	1,502,800	1,552,057	[49,257]
Total Expenditures	9,251,597	10,561,921	$ 11,128,420	$ [566,499]
Receipts Over [Under] Expenditures	[306,473]	[339,955]		
Unencumbered Cash, Beginning	2,682,605	2,376,132		
Unencumbered Cash, Ending	$ 2,376,132	$ 2,036,177		

See independent auditor's report on the financial statements.

CITY OF AUGUSTA, KANSAS
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Water sales	$ 2,062,119	$ 2,107,574	$ 2,021,000	$ 86,574
Installation fees	12,882	6,465	17,000	[10,535]
Reimbursed expenditures	-	25,993	750	25,243
Dividends	10,000	10,000	10,000	-
Miscellaneous	7,028	9,568	9,000	568
Total Receipts	2,092,029	2,159,600	$ 2,057,750	$ 101,850
Expenditures				
Personnel services	555,313	605,332	$ 668,665	$ [63,333]
Contractual services	584,773	603,169	735,650	[132,481]
Commodities	250,697	232,642	270,850	[38,208]
Capital outlay	323,894	131,925	150,000	[18,075]
Debt Service:				
Principal	-	-	80,000	[80,000]
Interest	-	-	20,000	[20,000]
Transfers to other fund	235,000	235,000	235,000	-
Total Expenditures	1,949,677	1,808,068	$ 2,160,165	$ [352,097]
Receipts Over [Under] Expenditures	142,352	351,532		
Unencumbered Cash, Beginning	401,909	544,261		
Unencumbered Cash, Ending	$ 544,261	$ 895,793		

CITY OF AUGUSTA, KANSAS
Refuse Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Service fees	$ 685,778	$ 718,193	$ 890,000	$ [171,807]
Dumpster rental	242,660	269,792	16,000	253,792
Refuse trash bags	944	1,261	1,000	261
Reimbursed expenditures	988	15,749	1,000	14,749
Commercial compost payment	633	716	500	216
Sale of scrap	4,849	7,539	750	6,789
Sales tax	80	107	100	7
Total Receipts	935,932	1,013,357	$ 909,350	$ 104,007
Expenditures				
Personnel services	403,658	322,847	$ 489,900	$ [167,053]
Contractual services	220,787	227,279	263,550	[36,271]
Commodities	62,987	64,325	93,000	[28,675]
Capital outlay	32,551	10,817	18,000	[7,183]
Transfers to other fund	127,000	166,800	166,800	-
Total Expenditures	846,983	792,068	$ 1,031,250	$ [239,182]
Receipts Over [Under] Expenditures	88,949	221,289		
Unencumbered Cash, Beginning	644,247	733,196		
Unencumbered Cash, Ending	$ 733,196	$ 954,485		

See independent auditor's report on the financial statements.

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Service fees	593,102	613,518	$ 585,500	$ 28,018
Reimbursed expenditures	223	-	-	-
Interest	1,000	1,000	-	1,000
Miscellaneous	-	-	100	[100]
Total Receipts	$ 594,325	$ 614,518	$ 585,600	$ 28,918
Expenditures				
Personnel services	278,012	335,052	$ 439,350	$ [104,298]
Contractual services	114,220	199,571	148,800	50,771
Commodities	38,916	28,085	93,600	[65,515]
Capital outlay	24,983	18,302	-	18,302
Total Expenditures	456,131	581,010	$ 681,750	$ [100,740]
Receipts Over [Under] Expenditures	138,194	33,508		
Unencumbered Cash, Beginning	431,913	570,107		
Unencumbered Cash, Ending	$ 570,107	$ 603,615		

See independent auditor's report on the financial statements.

CITY OF AUGUSTA, KANSAS
Wastewater Treatment Plant Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Service fees	$ 742,374	$ 769,041	$ 745,000	$ 24,041
Total Receipts	742,374	769,041	$ 745,000	$ 24,041
Expenditures				
Contractual services	32,013	74,101	$ 77,000	$ [2,899]
Commodities	-	-	-	-
Capital outlay	163,507	9,114	381,000	[371,886]
Debt service:				
Principal	630,430	332,075	358,500	[26,425]
Interest	34,350	26,305	-	26,305
Transfers to other fund	25,000	-	-	-
Total Expenditures	885,300	441,595	$ 816,500	$ [374,905]
Receipts Over [Under] Expenditures	[142,926]	327,446		
Unencumbered Cash, Beginning	267,407	124,481		
Unencumbered Cash, Ending	$ 124,481	$ 451,927		

See independent auditor's report on the financial statements.

CITY OF AUGUSTA, KANSAS
Airport Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Fuel sales	$ 228,546	$ 223,549	$ 192,950	$ 30,599
Rental fees	186,743	194,945	195,700	[755]
Dividends	5,000	5,000	5,000	-
Miscellaneous	2,972	3,804	3,000	804
Reimbursed expenditures	-	19,500	-	19,500
Transfers from other funds	-	30,000	30,000	-
Total Receipts	423,261	476,798	$ 426,650	$ 50,148
Expenditures				
Personnel services	129,374	163,115	$ 215,040	$ [51,925]
Contractual services	98,207	117,343	107,750	9,593
Commodities	173,482	162,472	178,150	[15,678]
Capital outlay	15,221	2,804	10,000	[7,196]
Transfers to other fund	58,498	-	-	-
Total Expenditures	474,782	445,734	$ 510,940	$ [65,206]
Receipts Over [Under] Expenditures	[51,521]	31,064		
Unencumbered Cash, Beginning	348,123	296,602		
Unencumbered Cash, Ending	$ 296,602	$ 327,666		

CITY OF AUGUSTA, KANSAS
Non-Budgeted Business Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts For the Year Ended December 31, 2020)

	Electric Principal and Interest	Electric Reserve	Water Bonds Principal and Interest	Water Revenue Bond Depreciation Replacement Reserve	Wastewater Reserve	Sanitation Principal and Interest	For the Year Ended December 31, 2021	2020
Receipts								
Interest	$ 14	$ -	$ 1,499	$ -	$ -	$ -	$ 1,513	$ 1,975
Operating transfers	476,000	-	585,000	-	-	130,000	1,191,000	1,227,000
Total Receipts	476,014	-	586,499	-	-	130,000	1,192,513	1,228,975
Expenditures								
Capital outlay	-	212,497	-	-	67,711	-	280,208	276,064
Debt Service:								
Principal	515,000	-	350,000	-	-	115,000	980,000	945,000
Interest	16,094	-	232,856	-	-	14,200	263,150	297,725
Total Expenditures	531,094	212,497	582,856	-	67,711	129,200	1,523,358	1,518,789
Receipts Over [Under] Expenditures	[55,080]	[212,497]	3,643	-	[67,711]	800	[330,845]	[289,814]
Unencumbered Cash, Beginning	55,837	1,063,283	39,452	25,000	121,482	7,347	1,312,401	1,602,215
Prior Period Adjustment	-	-	-	-	35,401	-	35,401	-
Unencumbered Cash, Beginning, Restated	55,837	1,063,283	39,452	25,000	156,883	7,347	1,347,802	1,602,215
Unencumbered Cash, Ending	$ 757	$ 850,786	$ 43,095	$ 25,000	$ 89,172	$ 8,147	$ 1,016,957	$ 1,312,401

* These funds are not required to be budgeted.

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

Funds	Restated Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales tax	$ 34,918	$ 285,137	304,244	$ 15,811
CID guest tax	9,145	101,962	106,122	4,985
Donations	127	-	127	-
Payroll clearing	55,428	2,608,197	2,663,116	509
Mausoleum	3,427	5	-	3,432
Court bond	38,754	195,965	203,544	31,174
Total Agency Funds	$ 141,799	$ 3,191,266	$ 3,277,153	$ 55,911