CITY OF WELLINGTON, KANSAS

Financial Statements

For the Year Ended December 31, 2021

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

Mayor and City Council
City of Wellington, 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 Wellington, Kansas and its related municipal entities, the Wellington Public Library, the Public Building Commission of the City of Wellington, Kansas, and the Wellington Health Care Authority (collectively, 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 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.

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, summary of receipts and disbursements-agency funds and the schedule of regulatory basis receipts and expenditures-related municipal entity (Schedules 1, 2, 3 and 4) 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.

Other Matters

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 November 3, 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 web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The report of the other auditors dated November 3, 2021 stated that the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 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, and in their opinion, was fairly stated in all material respects in relation to the basic financial

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

July 28, 2022

CITY OF WELLINGTON, 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
General Funds:							
General	$ 1,829,711	$ -	$ 8,472,224	$ 8,409,907	$ 1,892,028	$ 290,173	$ 2,182,201
Special Purpose Funds:							
Ambulance and Fire Fighting Equipment	69,723	-	100,195	122,845	47,073	-	47,073
Library	268	-	249,970	241,125	9,113	-	9,113
Special Highway	81,354	-	446,646	378,436	149,564	-	149,564
Employee Benefit	90,220	-	1,412,940	1,373,592	129,568	19,738	149,306
Special Liability	57,461	-	685,240	592,142	150,559	3,309	153,868
Hospital Sales Tax	-	-	1,478,735	1,478,735	-	-	-
Special Alcohol and Drug	5,428	-	19,876	20,750	4,554	-	4,554
Special Parks and Recreation	23,503	-	19,927	2,993	40,437	2,993	43,430
Tourism and Convention	25,043	-	37,952	42,500	20,495	-	20,495
Permanent Cemetery Endowment	151,778	-	7,306	373	158,711	-	158,711
Hazmat Response	7,858	-	238	984	7,112	-	7,112
Fire Prevention and Education	427	-	1	-	428	-	428
Police VIN	5,539	-	24,756	17,707	12,588	200	12,788
Asset Forfeiture	4,331	-	111	-	4,442	-	4,442
Equipment Reserve	133,628	-	212,844	176,852	169,620	454	170,074
Sanitation Equipment Reserve	28,406	-	50,278	29,167	49,517	-	49,517
Housing Authority Reserve	121,075	-	-	-	121,075	-	121,075
SCCDAT Grant	8,841	-	139,237	139,559	8,519	3,458	11,977
CDBG Housing Grant	-	-	144,100	144,100	-	-	-
ARPA Grant	-	-	584,646	89,242	495,404	45,704	541,108
Bond and Interest Funds:							
Bond and Interest	75,882	-	2,503,180	2,380,437	198,625	-	198,625
Capital Project Funds:							
Capital Improvements	905,759	-	606,949	305,307	1,207,401	167,309	1,374,710
Special Improvements	101,212	-	500,390	501,270	100,332	955	101,287
Sanitation Improvement	916,848	-	602,274	1,390,762	128,360	1,030,206	1,158,566
Electric, Waterworks & Sewage Capital Improvement	3,243,173	56,352	1,154,536	1,112,193	3,341,868	143,972	3,485,840
Cemetery Capital Improvement	1,160	-	1,337	2,497	-	-	-
Judicial & Law Enforcement Improvement	288	-	3,789	4,077	-	-	-
Hospital Emergency Department Project	74,959	65,041	560,000	250,887	449,113	-	449,113
Electric, Waterworks & Sewage Project	227,052	-	554	-	227,606	-	227,606
Business Funds:							
Municipal Airport	62,164	-	456,993	518,963	194	2,097	2,291
Municipal Golf Course	51,891	-	525,639	485,010	92,520	8,266	100,786
Electric, Waterworks & Sewage Utility	10,073,780	8,258	25,385,602	25,876,218	9,591,422	965,062	10,556,484
Sanitation Utility	163,072	-	1,826,212	1,887,481	101,803	70,047	171,850
Trust Funds:							
Public Library Trust	155,217	-	378	-	155,595	-	155,595
Annie Hamilton Trust	1,726	-	4	-	1,730	-	1,730
Mildred Share McLean Trust	5,314	-	12	-	5,326	-	5,326
Mausoleum Maintenance Trust	14,844	-	35	1,650	13,229	-	13,229
Regional Park Trust	32,129	-	4,282	3,675	32,736	-	32,736
Memorial Auditorium Trust	39,265	-	175	-	39,440	-	39,440
Memorial Auditorium Renovation Trust	38,383	-	1,145	-	39,528	-	39,528
Recreation Trust	27,994	-	2,395	-	30,389	-	30,389
Municipal Golf Course Trust	27,306	-	10,056	-	37,362	-	37,362
Ambulance Service Trust	4,153	-	410	-	4,563	-	4,563
Municipal Airport Trust	1,537	-	4	-	1,541	-	1,541
Nichols Family Trust	605	-	451	632	424	150	574
Drug Tax Distribution Trust	8,677	-	20	1,500	7,197	-	7,197
Cemetery Beautification Trust	12,999	-	1,443	-	14,442	-	14,442
Cara Saunders Memorial Trust	525	-	1	-	526	-	526
Drug Awareness Trust	10,583	-	8,598	9,550	9,631	-	9,631
Employee Community Service Trust	3	-	-	-	3	-	3
Total Primary Government	18,923,094	129,651	48,244,086	47,993,118	19,303,713	2,754,093	22,057,806
Related Municipal Entities:							
Wellington Public Library	261,598	-	272,628	280,382	253,844	5,154	258,998
Public Building Commission of the City of Wellington, Kansas	-	-	68,075	68,075	-	-	-
Wellington Health Care Authority	233,740	-	1,479,200	1,381,429	331,511	-	331,511
Total Reporting Entity (excluding Agency Funds)	$ 19,418,432	$ 129,651	$ 50,063,989	$ 49,723,004	$ 19,889,068	$ 2,759,247	$ 22,648,315

COMPOSITION OF CASH:	
Bank of Commerce	
Checking	$ 3,744,130
Checking - Health Care Authority	331,511
Impact Bank	
Checking - Library	258,948
Certificates of Deposit	4,440,010
Security State Bank	
Checking	112
RCB Bank	
Savings	10
Kansas Municipal Investment Pool	
OMIP Overnight Pool	13,892,622
Cash on Hand	2,650
Cash on Hand - Library	50
Total Cash	22,670,043
Less: Agency Funds per Schedule 3	[21,728]
Total Reporting Entity (excluding Agency Funds)	$ 22,648,315

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

NOTE 1 - Summary of Significant Accounting Policies

The City of Wellington, Kansas (the City) is incorporated as a city of the second class under the provisions of the Kansas Constitution, Article 12, Section 5 and K.S.A. 14-101 et seq. The City operates under a Council - Manager form of government and provides the following services as authorized by its charter:

- Highways and Streets
- Public Improvements
- Culture & Recreation
- Planning & Zoning
- General Administrative Service
- Public Safety
  - Police
  - Fire
  - Emergency Medical Services
- Utilities
  - Electric
  - Water
  - Sewer
  - Refuse

The financial statement and schedules of the City of Wellington, Kansas have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies follow below. Note 1 describes how the City's accounting policies differ from accounting principles generally accepted in the United States of America.

Financial Reporting Entity

The City is a municipal corporation governed by an elected Mayor and six-member Council. This financial statement presents the City (the municipality) and its related municipal entities, the Wellington Public Library, the Public Building Commission of the City of Wellington, Kansas, and the Wellington Health Care Authority (collectively, the City). These related municipal entities are included in the City's reporting entity because they were established to benefit the City and/or its constituents. This financial statement does not include the related municipal entity, The Housing Authority of the City of Wellington, Kansas.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the City exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the City. Related municipal entities are not required to be included in the City's audit by the *Kansas Municipal Audit and Accounting Guide* (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related municipal entities:

Wellington Housing Authority - The Housing Authority of the City of Wellington, Kansas is a municipal corporation responsible for operating the City's housing projects. The Housing Authority is governed by a City appointed five-member board. The Housing Authority can sue and be sued. Bond ordinances and the purchase of real property must be approved by the City. These financial statements do not include the Housing Authority. Separate audited financial statements are prepared and are available at the Housing Authority's administrative office.

Wellington Public Library - The City of Wellington Library Board operates the City's public library. The Library is governed by a City appointed eight-member board. Acquisition or disposition of real property or bond issuances must be approved by the City. These financial statements include the Library.

Public Building Commission - The Public Building Commission of the City of Wellington, Kansas was created to oversee the construction of public facilities as directed by the City Council. The Commission is governed by a City appointed five-member board. Acquisition or disposition of real property or bond issuances must be approved by the City. The City is acting as the fiduciary agent for the Commission. These financial statements include the Commission. These financial statements include the Commission.

Wellington Health Care Authority - The Wellington Health Care Authority was created for the purpose of providing integrated hospital and other health care services in the City. The Authority is governed by a City appointed five-member board. Acquisition or disposition of real property or bond issuances must be approved by the City. The City collects and appropriates a dedicated health-care sales tax to the Authority. These financial statements include the Authority.

NOTE 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

Agency Funds - to account for assets held by the City in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Budgetary Information

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

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

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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 was not required to 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 original budget was amended for the Municipal Airport Fund, Municipal Golf Course Fund, and Sanitation Utility Fund during the year ended December 31, 2021.

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

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 improvement funds, capital project funds, trust funds and the following special purpose funds:

- Permanent Cemetery Endowment Fund
- Hazmat Response Fund
- Fire Prevention and Education Fund
- Police VIN Fund
- Asset Forfeiture Fund
- Equipment Reserve Fund
- Sanitation Equipment Reserve Fund
- Housing Authority Reserve Fund
- SCCDAT Grant Fund
- CDBG Housing Grant Fund
- ARPA Grant 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 city commission.

NOTE 2 - Deposits and Investments

As of December 31, 2021, the City had the following investments and maturities.

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	More than 1	Rating U.S.
Kansas Municipal Investment Pool	$ 13,892,622	$ 13,892,622	$ -	N/A
Total Fair Value	$ 13,892,622	$ 13,892,622	$ -	

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. As of December 31, 2021, the City held no such investments.

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, was as follows:

Investment	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." All deposits were fully secured as of December 31, 2021.

As of December 31, 2021, the City's carrying amount of deposits was $8,186,912 and the bank balance was $8,323,823. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $502,286 was covered by federal depository insurance and $7,821,537 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

As of December 31, 2021, the Library's carrying amount of deposits was $258,998 and the bank balance was $275,283. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $25,283 was collateralized with securities held by the pledging financial institution's agents in the City's name.

As of December 31, 2021, the Health Care Authority's carrying amount of deposits was $331,511 and the bank balance was $348,322. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $98,332 was collateralized with securities held by the pledging financial institution's 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.

As of December 31, 2021, the Municipality had invested $13,892,622 in the State's municipal investment pool. 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 ten 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.

NOTE 3 - Defined Benefit Pension Plan

Plan Description. The City and Library participate 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 were $380,512 for KPERS and $451,637 for KP&F for the year ended December 31, 2021. Contributions to the pension plan from the Library were $12,318.

Net Pension Liability. As of December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $2,593,405 and $3,354,723 for KP&F. The Library's proportionate share of the collective net pension liability reported by KPERS was $78,777. 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 KPERS website at www.kpers.org or can be obtained as described above.

NOTE 4 - Other Long-Term Obligations from Operations

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

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

NOTE 5 - Compensated Absences

Each full-time employee of the service of the City shall accrue paid time off with each pay date. The number of hours accrued per pay period is based on the employee's years of service and shift length as detailed by the following table:

	Regular (80/Hr Pay Period)		Law Enforcement (86/Hr Pay Period)		Fire & EMS (106/Hr Pay Period)	
Years of Service	Per Pay Period Accrual	Maximum Accrual	Per Pay Period Accrual	Maximum Accrual	Per Pay Period Accrual	Maximum Accrual
1 - 10	4	144	4.5	155	7.385	264
11 - 12	4.75	164	5.25	176	8.135	284
13 - 15	5.25	177	5.75	190	8.635	297
16 +	5.5	192	6	207	8.885	312

Employees separating from the City with more than 6 months of service are entitled to payment for all accrued but unused vacation earned prior to separation up to the maximum accrual. An employee's maximum accrual is based on the employee's years of service and shift length as detailed by the above table.

All employees accumulate sick leave based on shift length as detailed by the below table. This sick leave accumulates first in a short- term sick leave account up to a maximum accrual based on shift length as detailed by the below table, then into a reserve sick leave account, with a maximum accrual based on shift length as detailed by the below table. The short- term account can be replenished during the year from the reserve sick leave account when the balance falls below the applicable short- term maximum. If an employee has used less than the applicable short- term maximum hours during a calendar year, they have the option of receiving one half of the balance of those remaining hours in cash with their last paycheck of the year.

	Per Pay Period Accrual	Short-Term Maximum	Reserve Maximum	Maximum Payout
Regular (80/Hr Pay Period)	4	64	960	104
Law Enforcement (86/Hr Pay Period)	4.5	69	1,032	112
Fire & EMS (106/Hr Pay Period)	7.385	120	1,771	180

Upon termination of employment for medical reasons, retirement, or death, an employee or the employee's beneficiary receives payment at their regular hourly rate of pay for the balance in the short- term and reserve sick leave accounts, up to a maximum number of hours based on shift length as detailed by the above table.

The City has not estimated a liability for paid time off or sick leave which has been earned, but not taken by City employees, as the amount cannot be reasonably estimated.

NOTE 6 - Contingencies

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

NOTE 7 - Interfund Transfers

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

From	To	Amount	Regulatory Authority
General Fund	Equipment Reserve Fund	$ 200,000	K.S.A. 12-1, 117
General Fund	Capital Improvements Fund	305,000	K.S.A. 12-1, 118
General Fund	Municipal Airport Fund	49,655	Bond Covenant
General Fund	Municipal Golf Course Fund	229,708	Council Motion
Permanent Cemetary Endowment Fund	General Fund	373	K.S.A. 12-1410
Cemetery Capital Improvement Fund	General Fund	2,497	K.S.A. 12-1, 118
Judicial & Law Enforcement Improvement Fund	General Fund	4,077	K.S.A. 12-1, 118
Municipal Airport Fund	Bond and Interest Fund	49,655	K.S.A. 12-825d
Electric, Waterworks, and Sewage Utility Fund	General Fund	1,901,009	K.S.A. 12-825d
Electric, Waterworks, and Sewage Utility Fund	Electric, Waterworks, and Sewage Capital Improvement Fund	953,436	K.S.A. 12-825d
Sanitation Utility Fund	General Fund	165,480	K.S.A. 12-825d
Sanitation Utility Fund	Sanitation Equipment Reserve Fund	30,000	K.S.A. 12-825d
Sanitation Utility Fund	Bond and Interest Fund	84,778	K.S.A. 12-825d
		$ 3,975,668	

NOTE 8 - Interfund Charges

The City uses interfund charger to share the cost of certain activities and projects across funds. Interfund charges are reported as interfund revenue in the reimbursed fund and as expenses in the reimbursing fund according to the underlying expense's natural function and department.

The General Fund is used to account for various administrative functions, which are partially allocated to other funds. Utility billing and collection, financial and management services were paid through the General Fund and reimbursed by other funds as detailed by the following table during the year ended December 31, 2021:

Reimbursing Fund	Amount
Special Highway Fund	$ 135,000
Electric, Waterworks, and Sewage Utility Fund	879,232
Sanitation Utility Fund	86,691
	$ 1,100,923

The Employee Benefit Fund is used to account for various employee benefit expenses which are partially allocated to other funds. Health care benefits were paid through the Employee Benefit Fund and reimbursed by other funds as detailed by the following table during the year ended December 31, 2021:

Reimbursing Fund	Amount
General Fund	$ 632,869
Municipal Golf Course Fund	29,772
Electric, Waterworks, and Sewage Utility Fund	303,109
Sanitation Utility Fund	84,481
Municipal Airport Fund	9,924
	$ 1,060,154

NOTE 8 - Interfund Charges (Continued)

The Special Liability Fund is used to account for various insurance expenses which are partially allocated to other funds. Insurance premiums were paid through the Special Liability Fund and reimbursed by other funds as detailed by the following table during the year ended December 31, 2021:

Reimbursing Fund	Amount
General Fund	$ 246,252
Municipal Golf Course Fund	8,011
Electric, Waterworks, and Sewage Utility Fund	310,935
Sanitation Utility Fund	22,595
Municipal Airport Fund	8,954
	$ 596,747

The City meters but does not bill other City funds for utility services.

NOTE 9 - Long-Term Debt

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

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding	Interest Paid
Primary Government:					
General Obligation Bonds	$ 12,214,105	$ 10,065,000	$ 2,893,842	$ 19,385,263	$ 349,936
Revenue Bonds	4,155,000	-	200,000	3,955,000	124,280
KDHE Loans	7,852,383	-	7,852,383	-	198,004
Capital Leases	1,216,492	200,000	449,309	967,183	28,668
Total Primary Government	25,437,980	10,265,000	11,395,534	24,307,446	700,888
Related Municipal Entity:					
Public Building Commission Revenue Bonds	685,000	-	40,000	645,000	28,075
Total Reporting Entity	$ 26,122,980	$ 10,265,000	$ 11,435,534	$ 24,952,446	$ 728,963

General Obligation Bonds. The following table details the City's outstanding general obligation debt as of December 31, 2021:

Issue	Date of Issue	Final Maturity	Interest Rate	Original Amount	Amount Outstanding
General Obligation Refunding and Improvement Bonds, Series 2011-A	8/15/2011	5/1/2022	3.00%	$ 830,000	$ 50,000
General Obligation Elec Wtrwks & Sew Util Sys Refunding Bonds, Series 2011-B	8/15/2011	5/1/2022	3.00%	4,800,000	540,000
General Obligation Bonds, Series 2011-C	9/22/2011	9/22/2031	4.00%	394,200	235,263
General Obligation Refunding and Improvement Bonds, Series 2012	7/1/2012	10/1/2022	2.00%	3,600,000	395,000
General Obligation Elec Wtrwks & Sew Util Sys Refunding Bonds, Series 2015	8/1/2015	11/1/2027	2.00 - 3.00%	5,035,000	4,490,000
General Obligation Refunding Bonds, Series 2015-B	12/15/2015	10/1/2024	2.00%	1,495,000	470,000
General Obligation Bonds, Series 2018	11/6/2018	8/1/2039	3.00 - 4.00%	1,125,000	1,060,000
General Obligation Bonds, Series 2019-A	4/9/2019	11/1/2039	2.50 - 3.00%	1,765,000	1,655,000
Taxable General Obligation Bonds, Series 2019-B	4/9/2019	11/1/2034	3.50 - 4.00%	555,000	510,000
General Obligation Bonds, Series 2021	3/1/2021	3/1/2026	0.00%	500,000	500,000
General Obligation Refunding Bonds, Series 2021-B	6/8/2021	9/1/2028	1.00 - 2.00%	1,270,000	1,185,000
General Obligation Bonds, Series 2021-C	7/27/2021	9/1/2030	1.00 - 1.10%	7,665,000	7,665,000
General Obligation Bonds, Series 2021-D	7/27/2021	11/1/2041	0.30 - 2.10%	630,000	630,000
					$ 19,385,263

NOTE 9 - Long-Term Debt (Continued)

Annual debt service requirements to maturity for the City's outstanding general obligation debt is as follows:

Year Ending December 31,	Principal	Interest	Total
2022	$ 2,609,595	$ 388,750	$ 2,998,345
2023	2,300,379	328,248	2,628,627
2024	2,226,194	286,448	2,512,642
2025	2,187,042	241,760	2,428,802
2026	2,217,924	197,943	2,415,867
2027 - 2031	5,979,129	501,392	6,480,521
2032 - 2036	1,130,000	211,598	1,341,598
2037 - 2041	735,000	47,541	782,541
	$ 19,385,263	$ 2,203,680	$21,588,943

On March 1, 2021, the City issued General Obligation Bonds, Series 2021 in the amount of $500,000. Proceeds from the sale of the Bonds were used for the improvement of an existing City building. The bonds carry a 0.00% interest rate and are scheduled for final maturity on March 1, 2026.

On June 8, 2021, the City issued General Obligation Refunding Bonds, Series 2021-B in the amount of $1,270,000. Proceeds from the sale of the Bonds were used to fully refund the City's previously outstanding General Obligation Bonds, Series 2013. The new bonds carry interest rates between 1.00% and 2.00% and are scheduled for final maturity on September 1, 2038.

On July 27, 2021, the City issued General Obligation Bonds, Series 2021-C in the amount of $7,665,000. Proceeds from the sale of the Bonds were used to fully refund the City's previously outstanding KDHE revolving fund loans. The new bonds carry interest rates between 1.00% and 1.10% and are scheduled for final maturity on September 1, 2030.

On July 27, 2021, the City issued General Obligation Bonds, Series 2021-D in the amount of $630,000. Proceeds from the sale of the Bonds were used to for sanitation system improvements. The new bonds carry interest rates between 0.30% and 2.10% and are scheduled for final maturity on November 1, 2041.

Revenue Bonds. The following table details the City's outstanding revenue bond debt as of December 31, 2021:

Issue	Date of Issue	Final Maturity	Interest Rate	Original Amount	Amount Outstanding
Elec, Wtrwks & Sew Util Sys Revenue Bonds, Series 2016	4/7/2016	11/1/2036	2.00 - 3.50%	$ 4,755,000	$ 3,955,000

Annual debt service requirements to maturity for the City's outstanding revenue bond debt is as follows:

NOTE 9 - Long-Term Debt (Continued)

Year Ending December 31,	Principal	Interest	Total
2022	$ 200,000	$ 120,280	$ 320,280
2023	200,000	116,280	316,280
2024	200,000	112,280	312,280
2025	230,000	108,280	338,280
2026	240,000	101,380	341,380
2027 - 2031	1,335,000	384,450	1,719,450
2032 - 2033	1,550,000	161,740	1,711,740
	$ 3,955,000	$ 1,104,690	$ 5,059,690

Capital Leases. The following table details the City's outstanding capital lease obligations as of December 31, 2021:

Issue	Date of Issue	Final Maturity	Interest Rate	Original Amount	Amount Outstanding
Fire Engine/Tender Truck	1/5/2015	7/5/2025	2.40%	$ 560,435	$ 195,125
Ambulance	8/1/2017	7/1/2022	2.00%	142,275	15,047
Golf Course Equipment	7/27/2017	8/1/2022	3.25%	416,202	59,472
Ambulance F 450	8/1/2018	8/1/2023	3.20%	159,200	53,199
Directional Drill	4/19/2019	6/3/2024	2.90%	228,935	115,041
Refuse Truck	1/22/2020	4/1/2025	3.40%	134,766	85,595
Ambulance E 4500	5/12/2020	5/12/2023	2.21%	170,263	77,023
Bucket Truck	9/25/2020	9/25/2025	2.60%	250,000	190,944
Street Sweeper	7/8/2021	7/8/2025	1.65%	200,000	175,737
					$ 967,183

Annual debt service requirements to maturity for the City's capital lease obligations are as follows:

Year Ending December 31,	Principal	Interest	Total
2022	$ 392,874	$ 15,704	$ 408,578
2023	271,248	8,218	279,466
2024	207,331	3,666	210,997
2025	95,730	708	96,438
	$ 967,183	$ 28,296	$ 995,479

On July 8, 2021, the City entered into a lease purchase agreement with a local financial institution in the amount of $200,000. Proceeds from the agreement were used to acquire equipment. The agreement carries an interest rate of 1.65%, requires monthly payments of $4,311 and is scheduled for final maturity on July 8, 2025.

Related Municipal Entity - Revenue Bond. The following table details the Public Building Commission's outstanding revenue bond debt as of December 31, 2021:

Issue	Date of Issue	Final Maturity	Interest Rate	Original Amount	Amount Outstanding
Public Building Commission Revenue Bonds, Series 2014	1/1/2014	12/1/2033	3.00 - 4.50%	$ 960,000	$ 645,000

NOTE 9 - Long-Term Debt (Continued)

Annual debt service requirements to maturity for the Public Building Commission's outstanding revenue bond debt are as follows:

Year Ending December 31,	Principal	Interest	Total
2022	$ 45,000	$ 26,875	$ 71,875
2023	45,000	25,525	70,525
2024	45,000	23,725	68,725
2025	50,000	21,925	71,925
2026	50,000	19,925	69,925
2027 - 2031	280,000	67,375	347,375
2032 - 2033	130,000	8,775	138,775
	$ 645,000	$ 194,125	$ 839,125

NOTE 10 - Landfill Closure Costs and Post-Closure Costs

In 2006, the City entered into an agreement with Sumner County to purchase the municipal landfill formerly operated by Sumner County. The municipal solid waste landfill was closed and capped in 1994. State and federal laws and regulations require certain maintenance and monitoring functions continue for 30 years after closure. Estimates of future costs are not maintained for this closed landfill. The City continues to operate the transfer station and construction and demolition disposal site at this location.

NOTE 11 - Health Care Authority

The Wellington Health Care Authority (HCA) is a separate legal entity of the City. The City owns a hospital building which it previously leased to the HCA. The HCA operated a hospital at this location under the name of Sumner Regional Medical Center. The HCA sold its hospital business to a private entity in October 2018. The private entity leased a portion of the hospital building from the City until it ceased operations in March 2020. The City has since leased a portion of the hospital building to a different private entity who operates the emergency department.

In 2015, the citizens of Wellington authorized a 1% dedicated sales tax which is collected by the City and remitted to the HCA. The HCA continues to use the 1% dedicated sales tax for payments on HCA debts and improvements and the maintenance of the hospital building. The amount of sales tax collected by the City and remitted to the HCA during the year ended December 31, 2021 was $1,478,735.

City Forbearance Agreement. The HCA received financial assistance from the City in the form of utility services, bond payments, loans, and a loan guarantee prior to selling its hospital business in 2018. This financial support was codified in a forbearance agreement dated September 1, 2015 between the City and HCA. The total sum covered by the agreement was $1,519,343. The agreement called for the HCA to repay this amount at 3.00% interest before December 31, 2017. The HCA made no payments against the agreement until August 2021 when the HCA began repaying $40,000 per month against the agreement. The balance of the forbearance agreement as of December 31, 2021 was $1,319,343 plus accrued and unpaid interest.

KPERS Unfunded Actuarial Liability. Prior to selling its hospital business in 2018 the HCA participated in KPERS. Upon withdrawing from KPERS the HCA's unfunded actuarial liability became due and payable. The HCA has made no payments against this liability. The balance of the liability as of December 31, 2021 was $2,918,099. The HCA is negotiating with KPERS to have this liability discharged.

KPERS Reporting Liability. Prior to selling its hospital business in 2018 the HCA incurred both employer and employee reporting liabilities to KPERS. The original balance of this liability was approximately $1,400,000. The HCA reached an agreement with KPERS to make monthly payments against the balance. The balance of the liability as of December 31, 2021, was $871,107.

NOTE 11 - Health Care Authority (Continued)

Accounts Payable. Prior to selling its hospital business in 2018 the HCA incurred accounts payable due to vendors. The HCA did not remit payment to these vendors due to an insufficiency of cash. Should a vendor pursue repayment, the HCA would consider repayment based on current financial resources. Management estimates the balance of potential accounts payable as of December 31, 2021 was $619,288. These balances are not reported as an accounts payable as the vendors are not pursuing repayment.

Vendor Settlement. On March 28, 2019 the HCA entered into a settlement with a vendor to settle an outstanding balance. At the time of settlement, the balance was $2,418,134. The settlement calls for the HCA to make monthly payments of $20,000 to the vendor and for the vendor to discharge any outstanding balance upon the expiration of the dedicated sales tax in 2025.

Pledge to City. During 2020 the HCA pledged to appropriate $20,000 per month to the City for improvements and the maintenance of the Hospital Building. These appropriations will continue until the dedicated sales tax expires in 2025. The HCA also made a onetime $100,000 appropriation to the City during 2021. The total appropriated to the City by the HCA during the year ended December 31, 2021 was $360,000.

NOTE 12 - Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The City manages these risks of loss through the purchase of various insurance policies.

The City has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the City has joined together with other cities in the State to participate in Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The City pays annual premium to KMIT for its workers' compensation insurance coverage. The agreement to participate provides that KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management

During the ordinary course of its operations, the City is a parry to various claims, legal actions and complaints. In the opinion of management and legal counsel, no such claims, legal actions or complaints would not have a material effect on any of the financial statements of the City as of December 31, 2021.

NOTE 13 - Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statement to maintain consistency between periods presented. The reclassifications had no impact on previously reported unencumbered cash balances.

NOTE 14 - Subsequent Events

Revolving Loan. On February 1, 2022, the City Council authorized the execution of a loan agreement between the City and the Kansas Department of Health and Environment (KDHE). Proceeds from the loan will be used to finance the cost of the water system improvements. The loan is for a maximum principal of $634,706 and carries a gross interest rate of 1.31%.

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over [Under]
General Funds:					
General	$ 9,281,874	$ -	$ 9,281,874	$ 8,409,907	$ [871,967]
Special Purpose Funds:					
Ambulance and Fire Fighting Equipment	145,269	-	145,269	122,845	[22,424]
Library	241,125	-	241,125	241,125	-
Special Highway	239,046	200,000	439,046	378,436	[60,610]
Employee Benefit	1,503,775	-	1,503,775	1,373,592	[130,183]
Special Liability	658,011	-	658,011	592,142	[65,869]
Hospital Sales Tax	1,750,000	-	1,750,000	1,478,735	[271,265]
Special Alcohol and Drug	25,432	-	25,432	20,750	[4,682]
Special Parks and Recreation	46,947	-	46,947	2,993	[43,954]
Tourism and Convention	51,202	-	51,202	42,500	[8,702]
Bond and Interest Funds:					
Bond and Interest	1,146,907	1,330,709	2,477,616	2,380,437	[97,179]
Business Funds:					
Municipal Airport	522,017	-	522,017	518,963	[3,054]
Municipal Golf Course	488,266	-	488,266	485,010	[3,256]
Electric, Waterworks & Sewage Utility	18,785,869	7,749,290	26,535,159	25,876,218	[658,941]
Sanitation Utility	1,919,325	-	1,919,325	1,887,481	[31,844]

CITY OF WELLINGTON, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 1,546,040	$ 1,467,216	$ 1,529,134	$ [61,918]
NRP rebate	[62,337]	[61,254]	[51,620]	[9,634]
Delinquent Tax	56,593	64,476	50,000	14,476
Motor Vehicle Tax	229,343	237,517	229,936	7,581
Recreational Vehicle Tax	3,254	3,477	2,660	817
16/20 M Vehicle Tax	1,055	1,324	1,050	274
Commercial Vehicle Tax	4,469	4,198	4,643	[445]
Watercraft Tax	50	54	859	[805]
Weed Tax	10,970	9,204	7,500	1,704
Franchise Tax	196,207	193,035	206,000	[12,965]
Sales Tax	1,205,657	1,272,226	1,117,331	154,895
Compensating Use Tax	197,595	207,255	160,000	47,255
Intergovernmental				
Local Alcohol Liquor Tax	16,202	19,858	21,718	[1,860]
Special Highway Tax	84,768	84,652	84,000	652
Federal Grants	67,234	40,457	-	40,457
State Grants	22,497	22,122	17,387	4,735
County Shared Revenue	324,466	307,638	329,192	[21,554]
Licenses and Permits	355,632	388,990	238,025	150,965
Fines, Forfeitures and Penalties	57,897	64,674	64,725	[51]
Charges for Services				
Ambulance Fees	516,593	822,415	545,000	277,415
Other Charges for Service	35,476	41,767	38,650	3,117
Use of Money and Property				
Interest Income	39,040	10,332	2,944	7,388
Property Sale/Rent	73,583	60,570	31,900	28,670
Other Receipts				
Reimbursed Expense	63,080	16,586	57,501	[40,915]
Miscellaneous	20,859	19,076	-	19,076
Interfund Revenue	1,073,727	1,100,923	1,100,833	90
Operating Transfers In	2,159,813	2,073,436	2,066,489	6,947
Total Receipts	8,299,763	8,472,224	$ 7,855,857	$ 616,367

CITY OF WELLINGTON, KANSAS
General Fund (Continued)
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]
Expenditures				
Mayor and City Council				
Personal Services	$ 10,344	$ 10,457	$ 10,354	$ 103
Contractual Services	2,020	1,284	3,350	[2,066]
Commodities	344	100	775	[675]
	12,708	11,841	14,479	[2,638]
City Manager' s Office				
Personal Services	264,560	264,625	265,068	[443]
Contractual Services	5,340	5,117	8,390	[3,273]
Commodities	1,402	927	2,400	[1,473]
	271,302	270,669	275,858	[5,189]
City Clerk' s Office				
Personal Services	277,493	265,611	271,199	[5,588]
Contractual Services	37,475	39,048	32,050	6,998
Commodities	4,336	3,164	3,550	[386]
	319,304	307,823	306,799	1,024
Utility Collections				
Personal Services	216,696	217,050	234,157	[17,107]
Contractual Services	56,240	59,013	59,145	[132]
Commodities	10,431	7,629	8,810	[1,181]
	283,367	283,692	302,112	[18,420]
General Services				
Contractual Services	73,311	124,401	91,071	33,330
Commodities	24,127	17,253	26,300	[9,047]
	97,438	141,654	117,371	24,283
Janitorial				
Personal Services	42,960	43,594	43,850	[256]
Contractual Services	3,019	2,632	3,160	[528]
Commodities	6,898	5,552	6,935	[1,383]
Capital Outlay	4,995	-	-	-
	57,872	51,778	53,945	[2,167]
IT/GIS				
Personal Services	65,995	76,102	65,208	10,894
Contractual Services	668	942	3,100	[2,158]
Commodities	796	1,176	2,519	[1,343]
	67,459	78,220	70,827	7,393

CITY OF WELLINGTON, KANSAS
General Fund (Continued)
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]
Expenditures - Continued				
Police Department				
Personal Services	$ 1,418,351	$ 1,413,346	$ 1,551,497	$ [138,151]
Contractual Services	119,651	152,451	117,145	35,306
Commodities	95,523	83,244	81,950	1,294
Capital Outlay	-	1,683	5,000	[3,317]
	1,633,525	1,650,724	1,755,592	[104,868]
Fire Department				
Personal Services	1,817,215	1,882,977	1,900,031	[17,054]
Contractual Services	150,351	181,179	166,350	14,829
Commodities	146,203	159,652	137,800	21,852
Capital Outlay	-	5,000	5,000	-
	2,113,769	2,228,808	2,209,181	19,627
Municipal Auditorium				
Contractual Services	25,010	28,904	31,900	[2,996]
Commodities	1,410	252	13,000	[12,748]
Capital Outlay	35,908	-	-	-
	62,328	29,156	44,900	[15,744]
Park Department				
Personal Services	182,841	186,452	191,870	[5,418]
Contractual Services	32,289	24,644	15,998	8,646
Commodities	21,097	22,868	35,300	[12,432]
Capital Outlay	-	-	-	-
	236,227	233,964	243,168	[9,204]
Swimming Pool				
Contractual Services	33,438	17,353	31,750	[14,397]
Commodities	807	19,523	15,000	4,523
	34,245	36,876	46,750	[9,874]
Street Department				
Personal Services	738,002	621,142	761,369	[140,227]
Contractual Services	119,011	110,827	162,135	[51,308]
Commodities	119,534	155,907	199,560	[43,653]
Capital Outlay	7,055	4,500	-	4,500
	983,602	892,376	1,123,064	[230,688]
Cemetery				
Personal Services	110,268	111,417	121,057	[9,640]
Contractual Services	12,496	5,532	5,800	[268]
Commodities	24,976	25,204	24,550	654
Capital Outlay	4,195	16,430	21,500	[5,070]
	151,935	158,583	172,907	[14,324]
Engineering, Planning and Inspection				
Personal Services	198,674	202,481	205,944	[3,463]
Contractual Services	24,433	24,622	39,900	[15,278]
Commodities	4,469	4,883	8,450	[3,567]
	227,576	231,986	254,294	[22,308]

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS
General Fund (Continued)
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]
Expenditures - Continued				
Legal and Police Court				
Personal Services	$ 144,393	$ 146,018	$ 149,281	$ [3,263]
Contractual Services	45,252	46,569	58,189	[11,620]
Commodities	600	468	1,540	[1,072]
	190,245	193,055	209,010	[15,955]
Lake Recreation				
Personal Services	212,521	220,084	221,635	[1,551]
Contractual Services	32,636	13,160	13,260	[100]
Commodities	32,778	40,220	38,000	2,220
Capital Outlay	14,674	-	-	-
	292,609	273,464	272,895	569
Facilities				
Personal Services	46,585	84,136	77,368	6,768
Contractual Services	56,766	137,833	50,000	87,833
Commodities	8,854	24,707	-	24,707
	112,205	246,676	127,368	119,308
Appropriations				
Appropriation to Chisholm Trail Museum	7,500	7,500	7,500	-
Appropriation to Senior Citizens Center	7,500	12,000	12,000	-
Appropriation to Futures Unlimited	12,500	6,250	6,250	-
Miscellaneous appropriation	11,750	12,000	11,750	250
	39,250	37,750	37,500	250
Non-Departmental				
Personal Services	806	-	-	-
Contractual Services	139,696	264,435	255,927	8,508
Commodities	1,978	2,014	1,776	238
Capital Outlay	55,337	-	-	-
Contingencies	-	-	700,000	[700,000]
	197,817	266,449	957,703	[691,254]
Operating Transfers Out	788,356	784,363	686,151	98,212
Total Expenditures	8,173,139	8,409,907	$ 9,281,874	$ [871,967]
Receipts Over [Under] Expenditures	126,624	62,317		
Unencumbered Cash, Beginning	1,544,468	1,829,711		
Prior year cancelled encumbrances	158,619	-		
Unencumbered Cash, Ending	$ 1,829,711	$ 1,892,028		

CITY OF WELLINGTON, KANSAS
Ambulance and Fire Fighting Equipment 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				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 84,972	$ 86,320	$ 90,071	$ [3,751]
NRP Rebate	[3,426]	[3,604]	[3,041]	[563]
Delinquent Tax	3,324	3,708	2,500	1,208
Motor Vehicle Tax	13,264	13,074	12,640	434
Recreational Vehicle Tax	188	191	146	45
16/20 M Vehicle Tax	61	77	58	19
Commercial Vehicle Tax	258	231	255	[24]
Watercraft Tax	3	3	47	[44]
Use of Money and Property				
Interest Income	777	195	54	141
Other Receipts				
Reimbursed Expense	4,122	-	-	-
Total Receipts	103,543	100,195	$ 102,730	$ [2,535]
Expenditures				
Capital Outlay	99,975	122,845	$ 122,769	$ 76
Contingency	-	-	22,500	[22,500]
Total Expenditures	99,975	122,845	$ 145,269	$ [22,424]
Receipts Over [Under] Expenditures	3,568	[22,650]		
Unencumbered Cash, Beginning	66,155	69,723		
Unencumbered Cash, Ending	$ 69,723	$ 47,073		

CITY OF WELLINGTON, 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				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 212,453	$ 215,800	$ 225,191	$ [9,391]
NRP Rebate	[8,566]	[9,009]	[7,599]	[1,410]
Delinquent Tax	8,274	9,237	7,000	2,237
Motor Vehicle Tax	33,160	32,689	31,598	1,091
Recreational Vehicle Tax	470	478	365	113
16/20 M Vehicle Tax	152	191	144	47
Commercial Vehicle Tax	646	577	638	[61]
Watercraft Tax	7	7	118	[111]
Total Receipts	246,596	249,970	$ 257,455	$ [7,485]
Expenditures				
Appropriation to Library Board	256,000	241,125	$ 241,125	$ -
Total Expenditures	256,000	241,125	$ 241,125	$ -
Receipts Over [Under] Expenditures	[9,404]	8,845		
Unencumbered Cash, Beginning	9,672	268		
Unencumbered Cash, Ending	$ 268	$ 9,113		

CITY OF WELLINGTON, KANSAS
Special Highway 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				
Intergovernmental				
Fuel Tax	$ 200,506	$ 220,796	$ 176,800	$ 43,996
Use of Money and Property				
Interest Income	510	200	27	173
Property Sale/Rent	-	25,650	-	25,650
Other Receipts				
Lease Proceeds	-	200,000	-	200,000
Total Receipts	201,016	446,646	$ 176,827	$ 269,819
Expenditures				
Contractual Services	135,000	135,000	$ 135,000	$ -
Capital Outlay	-	243,436	50,000	193,436
Contingency	-	-	54,046	[54,046]
Adjustments for Qualifying Budget Credits	-	-	200,000	[200,000]
Total Expenditures	135,000	378,436	$ 439,046	$ [60,610]
Receipts Over [Under] Expenditures	66,016	68,210		
Unencumbered Cash, Beginning	15,338	81,354		
Unencumbered Cash, Ending	$ 81,354	$ 149,564		

CITY OF WELLINGTON, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Use of Money and Property				
Interest Income	$ 868	$ 280	$ 114	$ 166
Other Receipts				
Employee Contributions	319,017	304,716	340,000	[35,284]
COBRA and Component Unit Contributions	46,470	39,382	52,000	[12,618]
Miscellaneous	8,563	8,408	-	8,408
Interfund Revenue	1,034,808	1,060,154	1,011,000	49,154
Total Receipts	1,409,726	1,412,940	$ 1,403,114	$ 9,826
Expenditures				
Insurance Premiums	1,398,509	1,351,301	$ 1,393,698	$ [42,397]
Contractual Services	24,501	22,291	39,724	[17,433]
Contingency	-	-	70,353	[70,353]
Total Expenditures	1,423,010	1,373,592	$ 1,503,775	$ [130,183]
Receipts Over [Under] Expenditures	[13,284]	39,348		
Unencumbered Cash, Beginning	103,504	90,220		
Unencumbered Cash, Ending	$ 90,220	$ 129,568		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS
Special Liability 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				
Use of Money and Property				
Interest Income	$ 1,715	$ 218	$ 144	$ 74
Other Receipts				
Miscellaneous	67,730	88,275	-	88,275
Interfund Revenue	381,946	596,747	1,100,833	[504,086]
Total Receipts	451,391	685,240	$ 1,100,977	$ [415,737]
Expenditures				
Contractual Services	601,690	592,142	$ 596,748	$ [4,606]
Contingency	582	-	61,263	[61,263]
Total Expenditures	602,272	592,142	$ 658,011	$ [65,869]
Receipts Over [Under] Expenditures	[150,881]	93,098		
Unencumbered Cash, Beginning	208,342	57,461		
Unencumbered Cash, Ending	$ 57,461	$ 150,559		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS
Hospital 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				
Taxes and Shared Revenue				
Sales Tax	$ 1,205,002	$ 1,256,466	$ 1,400,000	$ [143,534]
Compensating Use Tax	197,595	222,269	350,000	[127,731]
Total Receipts	1,402,597	1,478,735	$ 1,750,000	$ [271,265]
Expenditures				
Appropriation to Health Care Authority	1,402,597	1,478,735	$ 1,750,000	$ [271,265]
Total Expenditures	1,402,597	1,478,735	$ 1,750,000	$ [271,265]
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

CITY OF WELLINGTON, KANSAS
Special Alcohol and Drug 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				
Intergovernmental				
Local Alcohol Liquor Tax	$ 16,202	$ 19,858	$ 21,718	$ [1,860]
Use of Money and Property				
Interest Income	108	18	9	9
Total Receipts	16,310	19,876	$ 21,727	$ [1,851]
Expenditures				
Miscellaneous Appropriation	22,000	20,750	$ 25,432	$ [4,682]
Total Expenditures	22,000	20,750	$ 25,432	$ [4,682]
Receipts Over [Under] Expenditures	[5,690]	[874]		
Unencumbered Cash, Beginning	11,118	5,428		
Unencumbered Cash, Ending	$ 5,428	$ 4,554		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Intergovernmental				
Local Alcohol Liquor Tax	$ 16,202	$ 19,858	$ 21,718	$ [1,860]
Use of Money and Property				
Interest Income	253	69	9	60
Total Receipts	16,455	19,927	$ 21,727	$ [1,800]
Expenditures				
Capital Outlay	16,707	2,993	$ 6,000	$ [3,007]
Contingency	-	-	40,947	[40,947]
Total Expenditures	16,707	2,993	$ 46,947	$ [43,954]
Receipts Over [Under] Expenditures	[252]	16,934		
Unencumbered Cash, Beginning	23,755	23,503		
Unencumbered Cash, Ending	$ 23,503	$ 40,437		

CITY OF WELLINGTON, KANSAS
Tourism and Convention 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				
Taxes and Shared Revenue				
Transient Guest Tax	$ 37,054	$ 37,891	$ 34,000	$ 3,891
Use of Money and Property				
Interest Income	213	61	17	44
Total Receipts	37,267	37,952	$ 34,017	$ 3,935
Expenditures				
Contractual Services	10,234	22,500	$ 20,000	$ 2,500
Miscellaneous Appropriation	20,000	20,000	20,000	-
Contingency	-	-	11,202	[11,202]
Total Expenditures	30,234	42,500	$ 51,202	$ [8,702]
Receipts Over [Under] Expenditures	7,033	[4,548]		
Unencumbered Cash, Beginning	18,010	25,043		
Unencumbered Cash, Ending	$ 25,043	$ 20,495		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS
Non-Budgeted Special Purpose Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2021

	Permanent Cemetery Endowment Fund	Hazmat Response Fund	Fire Prevention and Education Fund	Police VIN Fund	Asset Forfeiture Fund	Equipment Reserve Fund	Sanitation Equipment Reserve Fund	Housing Authority Reserve Fund
Receipts								
Intergovernmental								
Federal Grants	$ -	$ -	$ -	$ -	$ -	$ 12,844	$ 20,166	$ -
Fees	-	-	-	24,732	-	-	-	-
Use of Money and Property								
Interest Income	373	20	1	24	11	-	112	-
Property Sale/Rent	6,933	-	-	-	-	-	-	-
Other Receipts								
Reimbursed Expense	-	218	-	-	-	-	-	-
Donations	-	-	-	-	100	-	-	-
Operating Transfers In	-	-	-	-	-	200,000	30,000	-
Total Receipts	7,306	238	1	24,756	111	212,844	50,278	-
Expenditures								
Contractual Services	-	-	-	-	-	296	-	-
Commodities	-	984	-	17,707	-	-	-	-
Capital Outlay	-	-	-	-	-	176,556	29,167	-
Operating Transfers Out	373	-	-	-	-	-	-	-
Total Expenditures	373	984	-	17,707	-	176,852	29,167	-
Receipts Over [Under] Expenditures	6,933	[746]	1	7,049	111	35,992	21,111	-
Unencumbered Cash, Beginning	151,778	7,858	427	5,539	4,331	133,628	28,406	121,075
Unencumbered Cash, Ending	$ 158,711	$ 7,112	$ 428	$ 12,588	$ 4,442	$ 169,620	$ 49,517	$ 121,075

* - These funds are not required to be budgeted.

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS
Grant Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2021

	SCCDAT Grant Fund	CDBG Housing Grant Fund	ARPA Grant Fund
Receipts			
Intergovernmental			
Federal Grants	$ 139,214	$ 144,100	$ 584,646
Use of Money and Property			
Interest Income	23	-	-
Total Receipts	139,237	144,100	584,646
Expenditures			
Personal Services	92,009	-	-
Contractual Services	44,662	144,100	3,758
Commodities	2,888	-	-
Capital Outlay	-	-	85,484
Total Expenditures	139,559	144,100	89,242
Receipts Over [Under] Expenditures	[322]	-	495,404
Unencumbered Cash, Beginning	8,841	-	-
Unencumbered Cash, Ending	$ 8,519	$ -	$ 495,404

* - These funds are not required to be budgeted.

CITY OF WELLINGTON, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 669,389	$ 784,873	$ 818,048	$ [33,175]
NRP rebate	[26,990]	[32,769]	[26,990]	[5,779]
Special Assessments	124,538	149,922	96,226	53,696
Delinquent Tax	24,517	28,108	20,000	8,108
Motor Vehicle Tax	98,632	102,817	99,558	3,259
Recreational Vehicle Tax	1,399	1,505	1,151	354
16/20 M Vehicle Tax	454	569	454	115
Commercial Vehicle Tax	1,922	1,818	2,010	[192]
Watercraft Tax	21	24	372	[348]
Use of Money and Property				
Interest Income	4,371	1,171	305	866
Operating Transfers In	142,307	134,433	134,433	-
Bond Proceeds	-	1,300,000	-	1,300,000
Bond Premium	-	30,709	-	30,709
Total Receipts	1,040,560	2,503,180	$ 1,145,567	$ 1,357,613
Expenditures				
Debt Service				
Principal	842,420	2,118,842	$ 933,842	$ 1,185,000
Interest	275,855	192,711	188,065	4,646
Costs of Issuance	-	68,884	5,000	63,884
Contingency	-	-	20,000	[20,000]
Adjustments for Qualifying Budget Credits	-	-	1,330,709	[1,330,709]
Total Expenditures	1,118,275	2,380,437	$ 2,477,616	$ [97,179]
Receipts Over [Under] Expenditures	[77,715]	122,743		
Unencumbered Cash, Beginning	153,597	75,882		
Unencumbered Cash, Ending	$ 75,882	$ 198,625		

CITY OF WELLINGTON, KANSAS
Capital Improvement Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2021

	Capital Improvements Fund	Special Improvements Fund	Sanitation Improvement Fund	Electric, Waterworks & Sewage Capital Improvement Fund	Cemetery Capital Improvement Fund	Judicial & Law Enforcement Improvement Fund
Receipts						
Taxes and Shared Receipts						
Special Assessments	$ 1,366	$ -	$ -	$ -	$ -	$ -
Intergovernmental						
Federal Grants	64,245	-	-	-	-	-
State Grants	210,198	-	-	-	-	-
Fees	-	-	-	-	-	3,788
Use of Money and Property						
Interest Income	-	390	2,274	8,667	4	1
Property Sale/Rent	-	-	-	-	1,333	-
Other Receipts						
Reimbursed Expense	-	-	-	192,433	-	-
Miscellaneous	26,140	-	-	-	-	-
Bond Proceeds	-	500,000	600,000		-	-
Operating Transfers In	305,000	-	-	953,436	-	-
Total Receipts	606,949	500,390	602,274	1,154,536	1,337	3,789
Expenditures						
Contractual Services	53,899	1,270	-	18,610	-	-
Commodities	-	-	-	896	-	-
Capital Outlay	251,408	500,000	1,390,762	1,092,687	-	-
Operating Transfers Out	-	-	-	-	2,497	4,077
Total Expenditures	305,307	501,270	1,390,762	1,112,193	2,497	4,077
Receipts Over [Under] Expenditures	301,642	[880]	[788,488]	42,343	[1,160]	[288]
Unencumbered Cash, Beginning	905,759	101,212	916,848	3,243,173	1,160	288
Prior Year Cancelled Encumbrances	-	-	-	56,352	-	-
Unencumbered Cash, Ending	$ 1,207,401	$ 100,332	$ 128,360	$ 3,341,868	$ -	$ -

* - These funds are not required to be budgeted.

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS
Capital Project Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2021

	Hospital Emergency Department Project Fund	Electric, Waterworks & Sewage Project Fund
Receipts		
Use of Money and Property		
Interest Income	$ -	$ 554
Other Receipts		
Pledge from HCA	360,000	-
HCA Forbearance Agreement	200,000	-
Total Receipts	560,000	554
Expenditures		
Contractual Services	82,936	-
Capital Outlay	167,951	-
Total Expenditures	250,887	-
Receipts Over [Under] Expenditures	309,113	554
Unencumbered Cash, Beginning	74,959	227,052
Prior Year Cancelled Encumbrances	65,041	-
Unencumbered Cash, Ending	$ 449,113	$ 227,606

* - These funds are not required to be budgeted.

CITY OF WELLINGTON, KANSAS
Municipal 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Charges for Service				
Fuel Sales	$ 117,687	$ 128,077	$ 129,255	$ [1,178]
Intergovernmental				
Federal Grants	30,000	45,320	45,320	-
State Grants	19,060	104,399	104,399	-
Use of Money and Property				
Interest Income	1,173	93	106	[13]
Property Sale/Rent	5,925	6,338	6,400	[62]
Land Rent	35,240	31,141	33,132	[1,991]
Hangar Rent	34,535	35,370	35,000	370
Other Receipts				
Reimbursed Expense	-	53	52	1
Miscellaneous	35,013	56,547	56,534	13
Transfers In	51,860	49,655	-	49,655
Total Receipts	330,493	456,993	$ 410,198	$ 46,795
Expenditures				
Personal Services	71,821	72,746	$ 73,000	$ [254]
Contractual Services	108,694	116,178	116,954	[776]
Commodities	4,515	5,283	5,000	283
Capital Outlay	45,413	158,302	160,702	[2,400]
Cost of Goods Sold	104,441	116,799	116,706	93
Operating Transfers Out	51,860	49,655	49,655	-
Total Expenditures	386,744	518,963	$ 522,017	$ [3,054]
Receipts Over [Under] Expenditures	[56,251]	[61,970]		
Unencumbered Cash, Beginning	118,415	62,164		
Unencumbered Cash, Ending	$ 62,164	$ 194		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS
Municipal Golf Course 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				
Charges for Service				
Golf licenses	$ 56,550	$ 79,200	$ 80,000	$ [800]
Golf green fees	118,714	114,481	115,000	[519]
Golf cart licenses and fees	20,954	24,588	23,251	1,337
Golf cart storage and rental	79,674	72,396	70,000	2,396
Intergovernmental				
Federal Grants	-	1,592	1,591	1
Use of Money and Property				
Interest Income	212	194	181	13
Property Sale/Rent	450	150	150	-
Other Receipts				
Miscellaneous	892	3,330	-	3,330
Interfund Revenue	548	-	40	[40]
Operating Transfers In	236,496	229,708	210,000	19,708
Total Receipts	514,490	525,639	$ 500,213	$ 25,426
Expenditures				
Personal Services	227,080	237,458	$ 240,350	$ [2,892]
Contractual Services	70,141	68,574	67,616	958
Commodities	69,874	88,679	90,000	[1,321]
Capital Outlay	90,299	90,299	90,300	[1]
Total Expenditures	457,394	485,010	$ 488,266	$ [3,256]
Receipts Over [Under] Expenditures	57,096	40,629		
Unencumbered Cash, Beginning	[5,205]	51,891		
Unencumbered Cash, Ending	$ 51,891	$ 92,520		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS
Electric, Waterworks, and Sewage 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				
Charges for Service				
Water Sales	$ 1,866,428	$ 1,861,293	$ 1,894,028	$ [32,735]
Sewer Sales	2,158,023	2,111,807	2,254,290	[142,483]
Electric Sales	12,711,171	13,435,358	13,794,420	[359,062]
Penalties	63,287	108,095	124,000	[15,905]
Intergovernmental				
Federal Grants	14,558	5,103	-	5,103
Community Improvement District	18,624	17,596	18,623	[1,027]
Use of Money and Property				
Interest Income	114,027	38,129	8,245	29,884
Property Sale/Rent	81,009	16,715	11,050	5,665
Other Receipts				
Reimbursed Expense	29,352	6,680	-	6,680
Miscellaneous	19,513	35,536	5,360	30,176
Bond Proceeds	-	7,665,000	-	7,665,000
Bond Premium	-	84,290	-	84,290
Interfund Revenue	41,781	-	-	-
Operating Transfers In	6,459	-	-	-
Total Receipts	17,124,232	25,385,602	$ 18,110,016	$ 7,275,586
Expenditures				
Electric Production				
Personal Services	602,008	613,745	$ 631,122	$ [17,377]
Contractual Services	6,985,603	8,740,704	7,764,916	975,788
Commodities	36,041	39,035	80,350	[41,315]
	7,623,652	9,393,484	8,476,388	917,096
Electric Distribution				
Personal Services	718,605	739,808	726,955	12,853
Contractual Services	150,346	152,231	186,700	[34,469]
Commodities	324,901	310,760	415,400	[104,640]
	1,193,852	1,202,799	1,329,055	[126,256]
Electric Non-Departmental				
Contractual Services	691,915	713,382	714,105	[723]
Commodities	5,320	12,195	4,000	8,195
	697,235	725,577	718,105	7,472

CITY OF WELLINGTON, KANSAS
Electric, Waterworks, and Sewage Utility Fund (Continued)
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]
Expenditures - Continued				
Water Production				
Personal Services	$ 216,257	$ 222,320	$ 240,332	$ [18,012]
Contractual Services	57,819	56,779	55,400	1,379
Commodities	218,912	227,729	232,100	[4,371]
Capital Outlay	13,283	-	13,000	[13,000]
	506,271	506,828	540,832	[34,004]
Water Distribution				
Personal Services	258,809	289,727	312,343	[22,616]
Contractual Services	25,666	23,693	28,550	[4,857]
Commodities	96,328	168,005	126,950	41,055
Capital Outlay	-	26	-	26
	380,803	481,451	467,843	13,608
Water Treatment				
Personal Services	309,551	289,075	320,576	[31,501]
Contractual Services	71,019	68,493	85,225	[16,732]
Commodities	92,649	89,523	115,175	[25,652]
Capital Outlay	6,950	-	-	-
	480,169	447,091	520,976	[73,885]
Water Non-Departmental				
Contractual Services	161,985	167,303	167,037	266
Non-Departmental				
Personal Services	156,980	157,303	161,325	[4,022]
Contractual Services	417,576	631,204	479,520	151,684
Commodities	9,838	1,841	6,300	[4,459]
	584,394	790,348	647,145	143,203
Debt Service				
Principal	1,625,221	8,827,383	1,664,391	7,162,992
Interest	543,147	479,509	499,652	[20,143]
	2,168,368	9,306,892	2,164,043	7,142,849
Operating Transfers Out	3,123,988	2,854,445	2,854,445	-
Contingency	-	-	900,000	[900,000]
Adjustments for Qualifying Budget Credits	-	-	7,749,290	[7,749,290]
Total Expenditures	16,920,717	25,876,218	$ 26,535,159	$ [658,941]
Receipts Over [Under] Expenditures	203,515	[490,616]		
Unencumbered Cash, Beginning	9,824,195	10,073,780		
Prior Year Cancelled Encumbrances	46,070	8,258		
Unencumbered Cash, Ending	$ 10,073,780	$ 9,591,422		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS
Sanitation 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				
Charges for Service				
Sanitation Sales	$ 1,729,960	$ 1,758,214	$ 1,689,382	$ 68,832
Intergovernmental				
Federal Grants	3,453	4,191	4,190	1
Use of Money and Property				
Interest Income	2,288	579	600	[21]
Property Sale/Rent	20,761	26,776	26,346	430
Other Receipts				
Reimbursed Expense	-	109	-	109
Miscellaneous	8,255	36,343	35,735	608
Total Receipts	1,764,717	1,826,212	$ 1,756,253	$ 69,959
Expenditures				
Collections				
Personal Services	414,000	423,688	$ 442,054	$ [18,366]
Contractual Services	294,246	296,408	300,776	[4,368]
Commodities	40,385	47,233	44,480	2,753
Capital Outlay	9,852	3,000	3,000	-
	758,483	770,329	790,310	[19,981]
Transfer Station				
Personal Services	131,220	146,149	133,600	12,549
Contractual Services	635,749	647,842	602,221	45,621
Commodities	29,866	42,903	26,100	16,803
	796,835	836,894	761,921	74,973
Operating Transfers Out	248,867	280,258	280,258	-
Contingency	-	-	86,836	[86,836]
Total Expenditures	1,804,185	1,887,481	$ 1,919,325	$ [31,844]
Receipts Over [Under] Expenditures	[39,468]	[61,269]		
Unencumbered Cash, Beginning	202,540	163,072		
Unencumbered Cash, Ending	$ 163,072	$ 101,803		

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CITY OF WELLINGTON, KANSAS
Trust Funds
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
CITY OF WELLINGTON, KANSAS

	Public Library Trust Fund	Annie Hamilton Trust Fund	Mildred Share McLean Trust Fund	Mausoleum Maintenance Trust Fund	Regional Park Trust Fund	Memorial Auditorium Trust Fund	Memorial Auditorium Renovation Trust Fund
Receipts							
Use of Money and Property							
Interest Income	$ 378	$ 4	$ 12	$ 35	$ 82	$ 96	$ 95
Property Sale/Rent	-	-	-	-	3,900	-	-
Other Receipts							
Donations	-	-	-	-	-	79	1,050
Reimbursed Expense	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	300	-	-
Total Receipts	378	4	12	35	4,282	175	1,145
Expenditures							
Contractual Services	-	-	-	-	1,946	-	-
Commodities	-	-	-	1,650	1,729	-	-
Capital Outlay	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
Total Expenditures	-	-	-	1,650	3,675	-	-
Receipts Over [Under] Expenditures	378	4	12	[1,615]	607	175	1,145
Unencumbered Cash, Beginning	155,217	1,726	5,314	14,844	32,129	39,265	38,383
Unencumbered Cash, Ending	$ 155,595	$ 1,730	$ 5,326	$ 13,229	$ 32,736	$ 39,440	$ 39,528

* - These funds are not required to be budgeted.

CITY OF WELLINGTON, KANSAS
Trust Funds (Continued)
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
CITY OF WELLINGTON, KANSAS

Recreation Trust Fund	Municipal Golf Course Trust Fund	Ambulance Service Trust Fund	Municipal Airport Trust Fund	Nichols Family Trust Fund	Drug Tax Distribution Trust Fund	Cemetery Beautification Trust Fund	Cara Saunders Memorial Trust Fund	Drug Awareness Trust Fund	Employee Community Service Trust Fund
$ 69	$ 56	$ 10	$ 4	$ 1	$ 20	$ 33	$ 1	$ 23	$ -
-	-	-	-	-	-	-	-	-	-
2,326	10,000	400	-	450	-	-	-	8,075	-
-	-	-	-	-	-	-	-	500	-
-	-	-	-	-	-	1,410	-	-	-
2,395	10,056	410	4	451	20	1,443	1	8,598	-
-	-	-	-	-	-	-	-	1,160	-
-	-	-	-	632	1,500	-	-	8,390	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	632	1,500	-	-	9,550	-
2,395	10,056	410	4	[181]	[1,480]	1,443	1	[952]	-
27,994	27,306	4,153	1,537	605	8,677	12,999	525	10,583	3
$ 30,389	$ 37,362	$ 4,563	$ 1,541	$ 424	$ 7,197	$ 14,442	$ 526	$ 9,631	$ 3

* - These funds are not required to be budgeted.

Schedule 3

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

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
FUNDS				
Claims	$ [4,816]	$ 671,346	$ 644,802	$ 21,728
Fire Insurance Proceeds	-	18,647	18,647	-
Total Agency Funds	$ [4,816]	$ 689,993	$ 663,449	$ 21,728

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS
Related Municipal Entity - Wellington Public Library
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Intergovernmental	
City Appropriations	$ 241,125
SCKLS Grants	17,956
Use of Money and Property	
Interest Income	327
Royalty Income	5,912
Other Receipts	
Grants	1,500
Donations	4,232
Miscellaneous	1,576
Total Receipts	272,628
Expenditures	
Personal Services	181,802
Contractual Services	73,222
Commodities	24,256
Capital Outlay	1,102
Total Expenditures	280,382
Receipts Over [Under] Expenditures	[7,754]
Unencumbered Cash, Beginning	261,598
Unencumbered Cash, Ending	$ 253,844

* - This fund is not required to be budgeted.

CITY OF WELLINGTON, KANSAS
Related Municipal Entity - Public Building Commission of the City of Wellington, Kansas
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Use of Money and Property	
Property Sale/Rent	$ 68,075
Total Receipts	68,075
Expenditures	
Debt Service	
Principal	40,000
Interest	28,075
Receipts Over [Under] Expenditures	68,075
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

* - This fund is not required to be budgeted.

CITY OF WELLINGTON, KANSAS
Related Municipal Entity - Wellington Health Care Authority
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Taxes and Shared Revenue	
Appropriation from City	$ 1,478,735
Use of Money and Property	
Interest Income	465
Total Receipts	1,479,200
Expenditures	
Contractual	29,936
Pledge to City	360,000
Payments On	
City Forbearance Agreement	200,000
KPERS Reporting Liability	240,000
Accounts Payable	311,493
Vendor Settlement	240,000
Receipts Over [Under] Expenditures	1,381,429
Receipts Over [Under] Expenditures	97,771
Unencumbered Cash, Beginning	233,740
Unencumbered Cash, Ending	$ 331,511

* - This fund is not required to be budgeted.