CITY OF GOODLAND
Goodland, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2021

City of Goodland, Kansas

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INDEPENDENT AUDITOR'S REPORT

City of Goodland Commissioners
City of Goodland
Goodland, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Goodland 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 Opinion 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 City of Goodland 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 City of Goodland 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 C.

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 responsibility 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 City of Goodland, 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.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note C of the financial statement, the financial statement is prepared by City of Goodland 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 C 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 Statements
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 C; 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 City of Goodland 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.

INPACT
INTERNATIONAL NETWORK OF PROFESSIONAL ACCOUNTANTS
AFFILIATE

Auditor's Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about where 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 an 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 judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgement and maintain professional skepticism throughout the audit.
2. 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.
3. 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 City of Goodland's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Goodland 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 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 expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-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 C.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Goodland as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated May 26, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link http//admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statements itself, and other additional

procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note C.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 3, 2022

City of Goodland, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year ended December 31, 2021

Fund	Unencumbered Cash Balance Beginning of Year	Prior Year Cancelled Encumbrance	Cash Receipts
Governmental Type Funds			
General Fund	$ 694,070.83	$ 0.00	$ 3,198,871.13
Special Purpose Funds			
Economic Development	0.00	0.00	0.00
Cemetery Improvement	256,676.65	0.00	12,939.96
Special Highway	123,367.92	0.00	126,392.83
Self Insurance	347,354.51	0.00	529,199.20
Airport	369,769.37	0.00	59,940.19
Library	5,326.86	0.00	179,275.99
Municipal Court Diversion Fee	12,260.83	0.00	3,919.01
Vehicle Inspections (VIN)	31,541.01	0.00	11,515.24
Special Park and Recreation	14,387.07	0.00	7,074.49
Municipal Equipment Reserve	2,468,214.42	0.00	432,591.80
Capital Improvement Reserve	3,795,790.73	0.00	1,052,878.13
Efficiency KS Project	70.68	0.00	1,610.79
Employee Benefit	265,883.70	0.00	631,026.68
Library Employee Benefit	1,183.27	0.00	48,361.71
	7,691,827.02	0.00	3,096,726.02
Bond and Interest			
Bond and Interest	44,264.93	0.00	284,440.29
Capital Projects			
Grant Improvement Reserve	67,441.89	0.00	21,885.67
C.I.D. Project	0.00	0.00	136,421.56
Airport Improvement	(34,715.33)	0.00	1,044,447.49
Water System Improvements	0.00	0.00	336,354.26
Street Improvement Project	0.00	0.00	252,575.05
	32,726.56	0.00	1,791,684.03
Business Funds			
Operating			
Electric Utility	790,881.71	0.00	6,500,982.83
Water Utility	364,039.46	0.00	1,230,776.24
Sewer Utility	142,128.11	0.00	479,360.32
Solid Waste	92,305.94	0.00	508,447.04
Reserve			
Electric Utility	605,565.63	0.00	204,217.45
Water Utility	230,542.07	0.00	253.15
Sewer Utility	197,489.64	0.00	51,133.76
	2,422,952.56	0.00	8,975,170.79

The accompanying notes are an integral part of this statement.

	Expenditures	Unencumbered Cash Balance End of Year	Add Outstanding Encumbrances and Accounts Payable	Cash Balance End of Year
$	3,070,962.11	$ 821,979.85	$ 118,945.93	$ 940,925.78
	0.00	0.00	0.00	0.00
	5,171.10	264,445.51	0.00	264,445.51
	134,958.40	114,802.35	0.00	114,802.35
	400,531.81	476,021.90	0.00	476,021.90
	83,159.04	346,550.52	20,366.01	366,916.53
	181,579.00	3,023.85	0.00	3,023.85
	0.00	16,179.84	0.00	16,179.84
	8,835.50	34,220.75	0.00	34,220.75
	7,351.52	14,110.04	0.00	14,110.04
	598,375.09	2,302,431.13	0.00	2,302,431.13
	1,005,240.99	3,843,427.87	0.00	3,843,427.87
	1,649.56	31.91	137.13	169.04
	669,633.57	227,276.81	10,192.11	237,468.92
	48,929.00	615.98	0.00	615.98
	3,145,414.58	7,643,138.46	30,695.25	7,673,833.71
	289,525.00	39,180.22	0.00	39,180.22
	25,075.48	64,252.08	0.00	64,252.08
	136,421.56	0.00	0.00	0.00
	1,038,955.53	(29,223.37)	(6,638.23)	(35,861.60)
	0.00	336,354.26	0.00	336,354.26
	436,212.24	(183,637.19)	183,637.19	0.00
	1,636,664.81	187,745.78	176,998.96	364,744.74
	6,491,076.09	800,788.45	333,270.30	1,134,058.75
	1,054,782.06	540,033.64	14,197.92	554,231.56
	499,320.85	122,167.58	5,335.12	127,502.70
	510,106.00	90,646.98	0.00	90,646.98
	361,713.37	448,069.71	0.00	448,069.71
	1,090.00	229,705.22	0.00	229,705.22
	25,000.00	223,623.40	0.00	223,623.40
	8,943,088.37	2,455,034.98	352,803.34	2,807,838.32

The accompanying notes are an integral part of this statement.

City of Goodland, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year ended December 31, 2021

Fund	Unencumbered Cash Balance Beginning of Year	Prior Year Cancelled Encumbrance	Cash Receipts
Trust Funds			
Museum Endowment Fund	$ 106,325.19	$ 0.00	$ 11,900.49
Law Enforcement Trust	13,331.19	0.00	3,647.39
	119,656.38	0.00	15,547.88
	$ 11,005,498.28	0.00	$ 17,362,440.14

The accompanying notes are an integral part of this statement.

Expenditures	Unencumbered Cash Balance End of Year	Add Outstanding Encumbrances and Accounts Payable	Cash Balance End of Year
$ 20,279.24	$ 97,946.44	$ 0.00	$ 97,946.44
1,520.12	15,458.46	757.53	16,215.99
21,799.36	113,404.90	757.53	114,162.43
$ 17,107,454.23	$ 11,260,484.19	$ 680,201.01	$ 11,940,685.20

Cash balance consisting of	
Balance on deposit	
Checking, money market accounts & petty cash	$ 386,096.65
Checking - Municipal Court/Alcohol Fund/Drug Fund	2,441.05
Investments	11,791,218.33
Total cash	12,179,756.03
Agency Funds Per Schedule 3	(239,070.83)
Total cash (excluding agency funds)	$ 11,940,685.20

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE A. MUNICIPAL REPORTING ENTITY

The City of Goodland is a municipal corporation governed by an elected five-member commission. This financial statement presents the City of Goodland (the municipality).It does not contain any of its related municipal entities (entities for which the government is considered to be financially accountable). The related municipal entity is described below and has its own reporting in its own audited financial statement. It is legally separate from the city. The related municipal entity has a December 31 year-end.

Related Municipal Entity

The Library provides reading and research materials for the residents of the City. The Board members for the Library are appointed by the City Commission. The Library is not a separate taxing entity by state statutes, so the City levies taxes for the Library's operations.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the City are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The City potential could have the following types of funds.

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

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

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

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

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

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

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

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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 revenues 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

NOTE C. BASIS OF ACCOUNTING – continued

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

NOTE D. BUDGETARY INFORMATION

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

1. 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.

Should the City hold a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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

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

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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

A legal operating budget is not required for the following special purpose funds, capital project funds, business funds and trusts:

Municipal Equipment Reserve	Capital Improvement Reserve
Efficiency KS Project	Grant Improvement Reserve
C.I.D. Project	Airport Improvement
Water Systems Improvement	Street Improvement Project
Electric Utility Reserve	Water Reserve
Sewer Reserve	Museum Endowment

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

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

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 City or in an adjoining City 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 bank to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

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

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 has no investments other than money markets and certificates of deposit.

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%. There were no designated "peak periods" during the year. All bank deposits were legally secured at December 31, 2021.

At December 31, 2021, the carrying amount of the City's bank deposits was $12,179,756.03 (which includes petty cash funds) and the bank balance was $12,341,460.10. The bank balance was held by three banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $750,000.00 was covered by federal depository insurance, and $11,591,460.10 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 be adequately secured. The City had no such investments at year-end.

NOTE F. 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 retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), 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.

The City has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Service Code. All full-time employees of the City are eligible to participate in the plan beginning the first day of the month following employment.

NOTE F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

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.

Compensated Absences: All employees of the City, except temporary and part-time employees, may accumulate sick leave at a rate of one day per month, cumulative to one hundred and twenty days. Sick leave cannot be used for vacation leave and at termination or retirement will be paid at one-half normal pay. All regular employees with at least one year of service are entitled to paid vacation time. Such leave is granted each year of employment and may be accrued up to two times the annual authorized vacation time. Employees are paid for all accumulated vacation leave at their current wage scale upon termination of employment. For the year ended December 31, 2021, vacation payouts for terminated employees was $8,107.09 and sick leave payouts for terminated employees was $9,926.09.

As of December 31, 2021, the estimated amount of liability for the vested portion of unused sick leave is $182,517.18 and accumulated vacation leave is $155,826.28. Unpaid sick pay and vacation leave are not accrued in the accompanying financial statements.

NOTE G. DEFINED BENEFIT PENSION PLAN

Plan description - The City of Goodland 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 publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City of Goodland were $209,918.84 for the year ended December 31, 2021.

Net Pension Liability – At December 31, 2021, the City of Goodland's proportionate share of the collective net pension liability reported by KPERS was $1,408,641.00. The net pension liability was measured as of June 30, 2021, and the total pension liability was 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 of Goodland's proportion of the net pension liability was based on the ratio of the City of Goodland'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 these financial statements.

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

NOTE H. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Maturity
Bonds:				
Series 2016	2.00-3.00%	7/14/2016	3,650,000.00	9/1/2036
Series 2017	2.00-3.00%	5/18/2017	2,435,000.00	9/1/2027

	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
Bonds:						
Series 2016	$ 3,545,000.00	$ 0.00	$ 185,000.00	$ (185,000.00)	$ 3,360,000.00	$ 83,037.50
Series 2017	1,815,000.00	0.00	240,000.00	(240,000.00)	1,575,000.00	49,525.00
	$ 5,360,000.00	$ 0.00	$ 425,000.00	$ (425,000.00)	$ 4,935,000.00	$ 132,562.50

The debt limit per Kansas Statutes is limited to thirty percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2021, the statutory limit for the City was $10,523,394.60 providing a debt margin of $5,588,394.60 after removing debt exempt from the limitation.

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

	Year					
	2022	2023	2024	2025	2026	2027-2031
Principal:						
Series 2016	$ 195,000.00	$ 195,000.00	$ 200,000.00	$ 205,000.00	$ 210,000.00	$ 1,110,000.00
Series 2017	245,000.00	250,000.00	260,000.00	265,000.00	275,000.00	280,000.00
Total principal	$ 440,000.00	$ 445,000.00	$ 460,000.00	$ 470,000.00	$ 485,000.00	$ 1,390,000.00

	Year 2032-2036	Total
Principal:		
Series 2016	$ 1,245,000.00	$ 3,360,000.00
Series 2017	0.00	1,575,000.00
Total principal	$ 1,245,000.00	$ 4,935,000.00

NOTE H. LONG-TERM DEBT – continued

	Year					
	2022	2023	2024	2025	2026	2027-2031
Interest:						
Series 2016	$ 79,337.50	$ 75,437.50	$ 71,537.50	$ 67,537.50	$ 63,437.50	$ 252,500.00
Series 2017	44,125.00	38,000.00	31,750.00	24,600.00	16,650.00	8,400.00
Total interest	$ 123,462.50	$ 113,437.50	$ 103,287.50	$ 92,137.50	$ 80,087.50	$ 260,900.00

	Year	
	2032-2036	Total
Interest:		
Series 2016	$ 113,125.00	$ 722,912.50
Series 2017	0.00	163,525.00
Total interest	$ 113,125.00	$ 886,437.50

NOTE I. AIRPORT RESTRAUANT LEASE

The City leases the airport building. The amounts to be paid through the end of the lease are as follows:

	Year		
	2022	2023	Total
Airport Restaurant	$ 4,800.00	$ 4,000.00	$ 8,800.00

With right to renew for an additional 5 year term

NOTE J. ELECTRICITY BILLING

In March 2021, the City was billed $1,533,655.44 by the electric company. The City paid the bill buy using funds from the funds noted below:

Electric	$ 261,779.54
Eleltric Reserve	204,000.00
Municipal Equipment Reserve	450,000.00
Capital Improvement Resere	617,875.90
	$ 1,533,655.44

The City then started charging the city's customers a monthly fee to recoup the funds and repay the Funds noted above,.

NOTE K. COVID 19

COVID-19

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

NOTE K. COVID 19 - continued

liquidity for fiscal year 2021. Future potential impacts may include decrease in certain revenues, etc. and disruptions or restrictions on the City's ability to operate under its current mission and operating model.

The City has significant interest/debt payments due in each year, which if tax, grant, etc. receipts decline due to the impact of the COVID-19 outbreak on taxpayers, grants available, may lead to the City seeking debt forbearance/restructuring and additional sources of debt and or equity financing. The City expects to meet certain covenant provisions in its debt arrangements. This may lead to the City seeking debt forbearance/restructuring and additional sources of debt and/or equity financing.

NOTE L. 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; and natural disasters for which the City carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE M. OTHER INFORMATION

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted and the second half is due the following May 10th. This procedure eliminated the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The City Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

Reimbursed Expenses: The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Compliance with Kansas Statutes: References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality. It appears the Airport Improvement has a ending unencumbered cash and cash violation, however the City has a grant receivable as of December 31, 2021 which covers the deficit in unencumbered cash. It appears the Street Improvement Project has a ending unencumbered cash violation, however the City has a grant receivable as of December 31, 2021 which covers the deficit in unencumbered cash. Management is not aware of any other possible violations as of December 31, 2021.

NOTE N. INTERFUND TRANSFERS

Operating transfers were as follows:

From:	To:	Statutory Authority	Amount
Airport	Airport Improvement	12-1118	$ 83,159.04
General	Capital Improvement Res	12-1118	125,000.00
General	Municipal Equipment Res	12-1117	164,500.00
Electric Utility	General	12-825d	500,000.00
Electric Utility	Capital Improvement Res	12-1118	305,000.00
Electric Utility	Municipal Equipment Res	12-1117	163,000.00
Electric Utility	Electric Reserve	12-825d	100,417.00
Water Utility	Capital Improvement Res	12-1118	353,038.00
Water Utility	Municipal Equipment Res	12-1117	73,223.00
Water Utility	General	12-825d	125,000.00
Water Utility	Water Reserve	12-825d	0.00
Sewer Utility	Electric Utility	12-825d	25,000.00
Sewer Utility	Capital Improvement Res	12-1118	10,000.00
Sewer Utility	Municipal Equipment Res	12-1118	11,000.00
Sewer Utility	Sewer Reserve	12-825d	50,920.00
Sewer Utility	General	12-825d	125,000.00
Solid Waste	General	12-825d	0.00
Health & Sanitation	General	12-825d	45,637.00
Electric Reserve	Employee Benefits	12-1118	137,720.00
Water Reserve	Employee Benefits	12-1118	0.00
Sewer Reserve	Employee Benefits	12-1118	25,000.00
			$ 2,422,614.04

NOTE O. SUBSEQUENT EVENTS

Subsequent Events: The City evaluated subsequent events through June 3, 2022, the date the financial statements were available to be issued.

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

REGULATORY BASIS
SUPPLEMENTARY INFORMATION

City of Goodland, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type funds					
General Fund	$ 3,372,068.00	$ 0.00	$ 3,372,068.00	$ 3,070,962.11	$ (301,105.89)
Special Purpose Funds					
Economic Development	0.00	0.00	0.00	0.00	0.00
Cemetery Improvement	60,037.00	0.00	60,037.00	5,171.10	(54,865.90)
Special Highway	135,000.00	0.00	135,000.00	134,958.40	(41.60)
Self Insurance	625,000.00	0.00	625,000.00	400,531.81	(224,468.19)
Airport	373,627.00	0.00	373,627.00	83,159.04	(290,467.96)
Library	181,579.00	0.00	181,579.00	181,579.00	0.00
Municipal Court Diversion	7,000.00	0.00	7,000.00	0.00	(7,000.00)
Vehicle Identification (VIN)	12,900.00	0.00	12,900.00	8,835.50	(4,064.50)
Special Park and Recreation	20,000.00	0.00	20,000.00	7,351.52	(12,648.48)
Employee Benefit	819,940.00	0.00	819,940.00	669,633.57	(150,306.43)
Library Employee Benefit	48,929.00	0.00	48,929.00	48,929.00	0.00
Bond and Interest Funds					
Bond and Interest	317,093.00	0.00	317,093.00	289,525.00	(27,568.00)
Business Funds					
Operating					
Electric Utility	6,859,225.00	0.00	6,859,225.00	6,491,076.09	(368,148.91)
Water Utility	1,269,161.00	0.00	1,269,161.00	1,054,782.06	(214,378.94)
Sewer Utility	535,877.00	0.00	535,877.00	499,320.85	(36,556.15)
Solid Waste	565,937.00	0.00	565,937.00	510,106.00	(55,831.00)
Trust Funds					
Law Enforcement Trust	7,125.00	0.00	7,125.00	1,520.12	(5,604.88)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 684,195.44	$ 708,356.41	$ 738,691.00	$ (30,334.59)
Back tax collections	45,144.84	24,595.14	10,000.00	14,595.14
Motor vehicle tax	118,635.20	112,537.09	97,146.00	15,391.09
Excise tax	52.64	40.68	46.00	(5.32)
Sales tax	592,352.61	695,320.76	620,000.00	75,320.76
Sales tax - school district	359,684.84	332,925.58	320,000.00	12,925.58
Recreational vehicle tax	0.00	0.00	1,837.00	(1,837.00)
16/20M tax	0.00	0.00	6,396.00	(6,396.00)
Subtotal	1,800,065.57	1,873,775.66	1,794,116.00	79,659.66
Intergovernmental				
Liquor	6,240.22	5,312.72	10,000.00	(4,687.28)
FAA & NWS airport services	15,200.00	15,200.00	15,200.00	0.00
County pmts for cemetery	33,600.00	33,600.00	33,600.00	0.00
Recreation	41,350.00	41,350.00	41,000.00	350.00
City office rent	9,000.00	55,567.74	9,000.00	46,567.74
County pmts for fire	23,708.30	23,758.78	22,000.00	1,758.78
Subtotal	129,098.52	174,789.24	130,800.00	43,989.24
Licenses, fees and permits				
Franchise fees	100,024.38	109,004.93	110,000.00	(995.07)
Pet licenses	11,591.50	12,919.95	12,000.00	919.95
Occupational licenses	7,636.50	9,716.76	8,000.00	1,716.76
Other licenses	14,345.25	8,365.25	7,500.00	865.25
Subtotal	133,597.63	140,006.89	137,500.00	2,506.89
Charges for services				
Airport receipts	34,697.80	44,417.52	16,800.00	27,617.52
Public transportation	22,812.84	27,161.99	20,000.00	7,161.99
Water park receipts	26,293.41	40,721.69	40,500.00	221.69
Subtotal	83,804.05	112,301.20	77,300.00	35,001.20
Fines, forfeitures, penalties				
Fines and fees	33,087.91	40,899.24	55,000.00	(14,100.76)
Use of money and property				
Interest on investments	7,724.19	1,843.16	10,000.00	(8,156.84)

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Cash receipts - continued				
Reimbursed expense	$ 14,766.25	$ 24,503.34	$ 25,000.00	$ (496.66)
Miscellaneous	17,418.41	35,115.40	10,000.00	25,115.40
Subtotal	32,184.66	59,618.74	35,000.00	24,618.74
Operating transfers	802,316.68	795,637.00	795,637.00	0.00
Total cash receipts	3,021,879.21	3,198,871.13	$ 3,035,353.00	$ 163,518.13
Expenditures				
General Government				
Personal services	260,181.71	207,282.52	$ 250,380.00	$ (43,097.48)
Contractual services	163,896.22	229,269.94	209,800.00	19,469.94
Commodities	16,634.10	16,425.82	24,750.00	(8,324.18)
Government school sales tax	305,241.96	332,925.58	320,000.00	12,925.58
Transfer to C.I.R.F.	40,194.00	18,000.00	18,000.00	0.00
Transfer to M.E.R.F.	3,000.00	4,000.00	4,000.00	0.00
Subtotal	789,147.99	807,903.86	826,930.00	(19,026.14)
Police department				
Personal services	440,151.97	443,707.21	467,281.00	(23,573.79)
Contractual services	42,010.99	43,210.26	45,674.00	(2,463.74)
Commodities	35,931.31	41,494.72	48,900.00	(7,405.28)
Capital outlay	52,576.55	6,760.39	12,640.00	(5,879.61)
Transfer to C.E.R.F.	14,500.00	12,000.00	12,000.00	0.00
Transfer to M.E.R.F.	41,721.00	10,000.00	10,000.00	0.00
Subtotal	626,891.82	557,172.58	596,495.00	(39,322.42)
Municipal court				
Personal services	56,249.41	58,726.21	62,460.00	(3,733.79)
Contractual services	4,535.71	2,435.71	16,375.00	(13,939.29)
Commodities	864.48	1,472.12	3,000.00	(1,527.88)
Capital outlay	0.00	0.00	0.00	0.00
Transfer to M.E.R.F.	0.00	500.00	500.00	0.00
Subtotal	61,649.60	63,134.04	82,335.00	(19,200.96)

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Expenditures - continued				
Animal Control				
Personal services	$ 214.26	$ 0.00	$ 0.00	$ 0.00
Contractual services	47,247.08	48,388.94	49,600.00	(1,211.06)
Commodities	110.70	135.90	150.00	(14.10)
Subtotal	47,572.04	48,524.84	49,750.00	(1,225.16)
Van Transportation				
Personal services	14,495.82	19,682.68	21,412.00	(1,729.32)
Contractual services	3,730.46	2,764.35	4,400.00	(1,635.65)
Commodities	2,334.76	5,897.23	9,200.00	(3,302.77)
Capital outlay	0.00	1,019.94	1,500.00	(480.06)
Transfer to M.E.R.F.	1,000.00	1,500.00	1,500.00	0.00
Subtotal	21,561.04	30,864.20	38,012.00	(7,147.80)
Fire department				
Personal services	109,247.32	125,292.73	115,429.00	9,863.73
Contractual services	10,883.13	23,797.65	14,100.00	9,697.65
Commodities	30,426.22	33,685.66	35,200.00	(1,514.34)
Capital Outlay	12,184.70	7,416.70	7,000.00	416.70
Transfer to C.I.R.F.	5,000.00	5,000.00	5,000.00	0.00
Transfer to M.E.R.F.	47,948.00	58,000.00	58,000.00	0.00
Subtotal	215,689.37	253,192.74	234,729.00	18,463.74
Building inspection				
Personal services	32,762.06	26,663.62	36,066.00	(9,402.38)
Contractual services	42,305.75	46,735.10	64,950.00	(18,214.90)
Commodities	1,752.72	1,691.80	3,850.00	(2,158.20)
Transfer to M.E.R.F.	0.00	500.00	500.00	0.00
Subtotal	76,820.53	75,590.52	105,366.00	(29,775.48)
Streets and alleys				
Personal services	328,246.53	310,529.84	333,530.00	(23,000.16)
Contractual services	60,290.89	57,573.07	73,500.00	(15,926.93)
Commodities	113,357.90	120,908.82	188,500.00	(67,591.18)
Capital outlay	24,210.09	10,536.20	22,500.00	(11,963.80)
Transfer to C.I.R.F.	30,000.00	77,000.00	77,000.00	0.00
Transfer to M.E.R.F.	56,292.00	56,000.00	56,000.00	0.00
Subtotal	612,397.41	632,547.93	751,030.00	(118,482.07)

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
Expenditures - continued	**2020 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Airport				
Contractual services	$ 25,319.31	$ 26,085.49	$ 30,200.00	$ (4,114.51)
Commodities	3,432.74	2,978.21	9,000.00	(6,021.79)
Capital outlay	3,833.79	3,797.14	7,000.00	(3,202.86)
Subtotal	32,585.84	32,860.84	46,200.00	(13,339.16)
Parks				
Personal services	88,764.30	108,459.15	138,395.00	(29,935.85)
Contractual services	2,933.33	3,251.65	5,400.00	(2,148.35)
Commodities	21,980.22	21,749.20	30,000.00	(8,250.80)
Transfer to M.E.R.F.	0.00	21,500.00	21,500.00	0.00
Subtotal	113,677.85	154,960.00	195,295.00	(40,335.00)
Museum				
Personal services	52,818.98	58,421.80	59,926.00	(1,504.20)
Contractual services	7,551.13	11,006.62	13,400.00	(2,393.38)
Commodities	4,744.52	10,953.80	14,700.00	(3,746.20)
Transfer to M.E.R.F.	0.00	500.00	500.00	0.00
Subtotal	65,114.63	80,882.22	88,526.00	(7,643.78)
Cemeteries				
Contractual services	45,147.45	45,897.73	46,600.00	(702.27)
Commodities	4,406.76	1,281.33	4,850.00	(3,568.67)
Transfer to M.E.R.F.	0.00	500.00	500.00	0.00
Subtotal	49,554.21	47,679.06	51,950.00	(4,270.94)
Recreation				
Contractual services	53,000.00	53,149.00	53,000.00	149.00
Commodities	2,812.08	3,266.90	6,500.00	(3,233.10)
Transfer to C.I.R.F.	3,000.00	3,000.00	3,000.00	0.00
Subtotal	58,812.08	59,415.90	62,500.00	(3,084.10)
Economic Development				
Personal services	42,277.83	41.00	0.00	41.00
Contractual services	3,210.27	91,771.54	92,200.00	(428.46)
Commodities	2,977.42	714.44	2,000.00	(1,285.56)
Capital Outlay	31,044.46	0.00	0.00	0.00
Transfer to M.E.R.F.	5,000.00	1,000.00	1,000.00	0.00
Subtotal	84,509.98	93,526.98	95,200.00	(1,673.02)

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Steever Water Park				
Personal services	$ 62,272.90	$ 69,875.81	$ 75,350.00	$ (5,474.19)
Contractual services	13,884.64	5,780.48	17,900.00	(12,119.52)
Commodities	24,640.71	36,550.11	34,000.00	2,550.11
Transfer to C.I.R.F.	10,000.00	10,000.00	10,000.00	0.00
Transfer to M.E.R.F.	10,000.00	10,500.00	10,500.00	0.00
Subtotal	120,798.25	132,706.40	147,750.00	(15,043.60)
Total expenditures and transfers subject to budget	2,976,782.64	3,070,962.11	$ 3,372,068.00	$ (301,105.89)
Receipts over (under) expenditures	45,096.57	127,909.02		
Unencumbered cash, January 1	648,974.26	694,070.83		
Unencumbered cash, December 31	$ 694,070.83	$ 821,979.85		

City of Goodland, Kansas

Schedule 2b

SPECIAL PURPOSE FUNDS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Use of money and property				
Interest on investments	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total cash receipts	0.00	0.00	$ 0.00	$ 0.00
Expenditures				
Transfers	316.68	0.00	$ 0.00	$ 0.00
Total expenditures subject to budget	316.68	0.00	$ 0.00	$ 0.00
Receipts over (under) expenditures	(316.68)	0.00		
Unencumbered cash, January 1	316.68	0.00		
Unencumbered cash, December 31	$ 0.00	$ 0.00		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
CEMETERY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Cash receipts				
Other				
Lot sales	$ 4,000.00	$ 6,200.00	$ 1,500.00	$ 4,700.00
Tree fund	225.00	200.00	0.00	200.00
Burial permit sales	6,850.00	5,900.00	5,500.00	400.00
Fence fund	180.08	55.64	150.00	(94.36)
Other	0.00	234.00	0.00	234.00
Reimbursements	100.00	0.00	0.00	0.00
Subtotal	11,355.08	12,589.64	7,150.00	5,439.64
Use of money and property				
Interest on investments	1,468.68	350.32	2,000.00	(1,649.68)
Total cash receipts	12,823.76	12,939.96	$ 9,150.00	$ 3,789.96
Expenditures				
Building & land	1,487.18	4,447.10	$ 21,300.00	$ (16,852.90)
New Equipment	2,811.97	0.00	1,000.00	(1,000.00)
Equipment maintenance	49.62	0.00	0.00	0.00
Professional services	278.00	486.00	0.00	486.00
Supplies	0.00	100.00	0.00	100.00
Other	0.00	138.00	0.00	138.00
Cemetery improvement - tree	0.00	0.00	3,000.00	(3,000.00)
Cemetery improvement - fence	0.00	0.00	34,737.00	(34,737.00)
Total expenditures subject to budget	4,626.77	5,171.10	$ 60,037.00	$ (54,865.90)
Receipts over (under) expenditures	8,196.99	7,768.86		
Cancelled Purchase Orders	0.00	0.00		
Unencumbered cash, January 1	248,479.66	256,676.65		
Unencumbered cash, December 31	$ 256,676.65	$ 264,445.51		

City of Goodland, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes				
Gas tax	$ 114,353.91	$ 126,392.83	$ 120,000.00	$ 6,392.83
Total cash receipts	114,353.91	126,392.83	$ 120,000.00	$ 6,392.83
Expenditures				
Reconstruction & maintenance	109,044.48	134,958.40	$ 135,000.00	$ (41.60)
Total expenditures subject to budget	109,044.48	134,958.40	$ 135,000.00	$ (41.60)
Receipts over (under) expenditures	5,309.43	(8,565.57)		
Unencumbered cash, January 1	118,058.49	123,367.92		
Unencumbered cash, December 31	$ 123,367.92	$ 114,802.35		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
SELF INSURANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Use of money and property				
Interest on investments	$ 1,573.41	$ 457.52	$ 2,000.00	$ (1,542.48)
Other				
Miscellaneous	8,743.29	5,374.08	10,416.00	(5,041.92)
Operating Transfers	510,747.56	523,367.60	688,426.00	(165,058.40)
Total cash receipts	521,064.26	529,199.20	$ 700,842.00	$ (171,642.80)
Expenditures				
General Admin	433,667.59	400,531.81	$ 625,000.00	$ (224,468.19)
Total expenditures and transfers subject to budget	433,667.59	400,531.81	$ 625,000.00	$ (224,468.19)
Receipts over (under) expenditures	87,396.67	128,667.39		
Unencumbered cash, January 1	259,957.84	347,354.51		
Unencumbered cash, December 31	$ 347,354.51	$ 476,021.90		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
AIRPORT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 0.00	$ 23,978.53	$ 25,000.00	$ (1,021.47)
Back tax collections	16.43	140.61	0.00	140.61
Excise tax	0.00	35.03	0.00	35.03
Charges for services				
Hangar rentals	28,250.00	34,450.00	29,000.00	5,450.00
Use of money and property				
Interest on investments	2,145.17	488.92	2,250.00	(1,761.08)
Other				
Miscellaneous	506.52	847.10	300.00	547.10
Total cash receipts	30,918.12	59,940.19	$ 56,550.00	$ 3,390.19
Expenditures				
Capital outlay	0.00	0.00	$ 373,627.00	$ (373,627.00)
Transfers	20,000.00	83,159.04	0.00	83,159.04
Total expenditures and transfers subject to budget	20,000.00	83,159.04	$ 373,627.00	$ (290,467.96)
Receipts over (under) expenditures	10,918.12	(23,218.85)		
Unencumbered cash, January 1	358,851.25	369,769.37		
Unencumbered cash, December 31	$ 369,769.37	$ 346,550.52		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 141,561.95	$ 150,830.96	$ 157,673.00	$ (6,842.04)
Back tax collections	8,634.91	4,765.22	2,000.00	2,765.22
Motor vehicle tax	25,077.74	23,671.00	20,186.00	3,485.00
Excise tax	10.26	8.81	9.00	(0.19)
Recreational vehicle tax	0.00	0.00	381.00	(381.00)
16/20M tax	0.00	0.00	1,330.00	(1,330.00)
Total cash receipts	175,284.86	179,275.99	$ 181,579.00	$ (2,303.01)
Expenditures				
Library appropriation	169,958.00	181,579.00	$ 181,579.00	$ 0.00
Subtotal	169,958.00	181,579.00	181,579.00	0.00
Total expenditures and transfers subject to budget	169,958.00	181,579.00	$ 181,579.00	$ 0.00
Receipts over (under) expenditures	5,326.86	(2,303.01)		
Unencumbered cash, January 1	0.00	5,326.86		
Unencumbered cash, December 31	$ 5,326.86	$ 3,023.85		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
MUNICIPAL COURT DIVERSION FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Cash receipts				
Fines, forfeitures, penalties				
Fines and fees	$ 2,260.02	$ 3,902.00	$ 2,000.00	$ 1,902.00
Use of money and property				
Interest on investments	77.72	17.01	75.00	(57.99)
Total cash receipts	2,337.74	3,919.01	$ 2,075.00	$ 1,844.01
Expenditures				
Training	0.00	0.00	$ 1,500.00	$ (1,500.00)
Capital outlay	0.00	0.00	5,500.00	(5,500.00)
Total expenditures subject to budget	0.00	0.00	$ 7,000.00	$ (7,000.00)
Receipts over (under) expenditures	2,337.74	3,919.01		
Unencumbered cash, January 1	9,923.09	12,260.83		
Unencumbered cash, December 31	$ 12,260.83	$ 16,179.84		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
VEHICLE INSPECTION (VIN) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Charges for services				
VIN collections	$ 10,560.00	$ 11,480.00	$ 12,000.00	$ (520.00)
Use of money and property				
Interest on investments	133.51	35.24	175.00	(139.76)
Total cash receipts	10,693.51	11,515.24	$ 12,175.00	$ (659.76)
Expenditures				
Supplies	1,500.00	1,223.50	$ 1,400.00	$ (176.50)
Training and schooling	648.00	1,192.00	4,000.00	(2,808.00)
Capital outlay	0.00	6,420.00	7,500.00	(1,080.00)
Total expenditures subject to budget	2,148.00	8,835.50	$ 12,900.00	$ (4,064.50)
Receipts over (under) expenditures	8,545.51	2,679.74		
Unencumbered cash, January 1	22,995.50	31,541.01		
Unencumbered cash, December 31	$ 31,541.01	$ 34,220.75		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
SPECIAL PARK AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Intergovernmental				
Local liquor tax	$ 6,240.20	$ 7,074.49	$ 8,000.00	$ (925.51)
Total cash receipts	6,240.20	7,074.49	$ 8,000.00	$ (925.51)
Expenditures				
Capital outlay	12,621.80	7,351.52	$ 20,000.00	$ (12,648.48)
Total expenditures subject to budget	12,621.80	7,351.52	$ 20,000.00	$ (12,648.48)
Receipts over (under) expenditures	(6,381.60)	(277.03)		
Unencumbered cash, January 1	20,768.67	14,387.07		
Unencumbered cash, December 31	$ 14,387.07	$ 14,110.04		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
MUNICIPAL EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 10,672.47	$ 2,457.27
Grants	110,577.48	18,411.53
Subtotal	121,249.95	20,868.80
Operating transfers	475,961.00	411,723.00
Total cash receipts	597,210.95	432,591.80
Expenditures		
Capital outlay		
General	170,668.15	116,238.58
Electric	106.65	451,446.51
Sewer	17,745.99	0.00
Water	554.85	30,690.00
Total expenditures	189,075.64	598,375.09
Receipts over (under) expenditures	408,135.31	(165,783.29)
Unencumbered cash, January 1	2,060,079.11	2,468,214.42
Unencumbered cash, December 31	$ 2,468,214.42	$ 2,302,431.13

City of Goodland, Kansas

Schedule 21

SPECIAL PURPOSE FUNDS
CAPITAL IMPROVEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 19,076.61	$ 3,675.32
Other		
Miscellaneous	180,875.41	256,164.81
Operating transfers	593,694.00	793,038.00
Total cash receipts	793,646.02	1,052,878.13
Expenditures		
Capital outlay		
General	493,518.44	86,861.13
Water	297,214.54	282,091.49
Electric	42,067.38	636,288.37
Total expenditures	832,800.36	1,005,240.99
Receipts over (under) expenditures	(39,154.34)	47,637.14
Unencumbered cash, January 1	3,834,945.07	3,795,790.73
Unencumbered cash, December 31	$ 3,795,790.73	$ 3,843,427.87

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
EFFICIENCY KS PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Intergovernmental		
Loans for customers	$ 1,716.24	$ 1,610.79
Total cash receipts	1,716.24	1,610.79
Expenditures		
Contractual services	48.00	48.00
Loan repayments from customers	1,597.56	1,601.56
Total expenditures	1,645.56	1,649.56
Receipts over (under) expenditures	70.68	(38.77)
Unencumbered cash, January 1	0.00	70.68
Unencumbered cash, December 31	$ 70.68	$ 31.91

City of Goodland, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 401,754.44	$ 387,643.95	$ 406,362.00	$ (18,718.05)
Back tax collections	16,760.07	10,942.38	2,500.00	8,442.38
Motor vehicle tax	56,987.34	65,880.87	57,281.00	8,599.87
Recreational vehicle tax	0.00	0.00	1,082.00	(1,082.00)
16/20M tax	0.00	0.00	3,773.00	(3,773.00)
Excise tax	19.95	23.07	27.00	(3.93)
Subtotal	475,521.80	464,490.27	471,025.00	(6,534.73)
Use of money and property				
Interest on investments	1,267.58	366.46	1,500.00	(1,133.54)
Other				
Insurance Receipts	5,299.53	3,449.95	6,063.00	(2,613.05)
Operating transfers	320,486.00	162,720.00	162,720.00	0.00
Total cash receipts	802,574.91	631,026.68	$ 641,308.00	$ (10,281.32)
Expenditures				
Social security	111,792.24	107,697.80	$ 122,345.00	$ (14,647.20)
Worker's compensation	27,818.16	25,201.76	40,000.00	(14,798.24)
Unemployment insurance	1,053.67	1,361.99	8,476.00	(7,114.01)
Employees' retirement	122,537.78	115,578.19	135,626.00	(20,047.81)
Health & accident insurance	414,913.75	419,793.83	513,493.00	(93,699.17)
Total expenditures subject to budget	678,115.60	669,633.57	$ 819,940.00	$ (150,306.43)
Receipts over (under) expenditures	124,459.31	(38,606.89)		
Unencumbered cash, January 1	141,424.39	265,883.70		
Unencumbered cash, December 31	$ 265,883.70	$ 227,276.81		

City of Goodland, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
LIBRARY EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 41,680.11	$ 40,175.23	$ 41,982.00	$ (1,806.77)
Back tax collections	2,266.72	1,309.47	500.00	809.47
Motor vehicle tax	6,753.68	6,874.57	5,941.00	933.57
Recreational vehicle tax	0.00	0.00	112.00	(112.00)
16/20M tax	0.00	0.00	391.00	(391.00)
Excise tax	2.76	2.44	3.00	(0.56)
Total cash receipts	50,703.27	48,361.71	$ 48,929.00	$ (567.29)
Expenditures				
Library appropriation	49,520.00	48,929.00	$ 48,929.00	$ 0.00
Total expenditures subject to budget	49,520.00	48,929.00	$ 48,929.00	$ 0.00
Receipts over (under) expenditures	1,183.27	(567.29)		
Unencumbered cash, January 1	0.00	1,183.27		
Unencumbered cash, December 31	$ 1,183.27	$ 615.98		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2p

BOND AND INTEREST FUND
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 241,654.60	$ 236,805.85	$ 248,846.00	$ (12,040.15)
Back tax collections	13,930.07	7,479.48	0.00	7,479.48
Motor vehicle tax	38,794.24	39,919.37	34,455.00	5,464.37
Recreational vehicle tax	0.00	0.00	651.00	(651.00)
16/20M tax	0.00	0.00	2,270.00	(2,270.00)
Excise tax	15.38	14.21	16.00	(1.79)
Subtotal	294,394.29	284,218.91	286,238.00	(2,019.09)
Use of money and property				
Interest on investments	639.16	221.38	0.00	221.38
Subtotal	639.16	221.38	0.00	221.38
Total cash receipts	295,033.45	284,440.29	$ 286,238.00	$ (1,797.71)
Expenditures				
Bond principal	262,406.25	240,000.00	$ 240,000.00	$ 0.00
Interest expense	27,406.25	49,525.00	49,525.00	0.00
Cash basis guarantee	0.00	0.00	27,568.00	(27,568.00)
Total expenditures and transfers subject to budget	289,812.50	289,525.00	$ 317,093.00	$ (27,568.00)
Receipts over (under) expenditures	5,220.95	(5,084.71)		
Unencumbered cash, January 1	39,043.98	44,264.93		
Unencumbered cash, December 31	$ 44,264.93	$ 39,180.22		

City of Goodland, Kansas

Schedule 2q

CAPITAL PROJECT FUNDS
GRANT IMPROVEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Intergovernmental		
Grants/donations	$ 11,444.00	$ 21,809.88
Use of money and property		
Interest on investment	347.16	75.79
Operating transfers	0.00	0.00
Total cash receipts	11,791.16	21,885.67
Expenditures		
Construction	0.00	25,075.48
Total expenditures	0.00	25,075.48
Receipts over (under) expenditures	11,791.16	(3,189.81)
Unencumbered cash, January 1	55,650.73	67,441.89
Unencumbered cash, December 31	$ 67,441.89	$ 64,252.08

City of Goodland, Kansas

Schedule 2r

CAPITAL PROJECT FUNDS
C.I.D. PROJECT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Intergovernmental		
Sales tax	$ 91,477.70	$ 136,421.56
Total cash receipts	91,477.70	136,421.56
Expenditures		
Construction	91,477.70	136,421.56
Total expenditures	91,477.70	136,421.56
Receipts over (under) expenditures	0.00	0.00
Unencumbered cash, January 1	0.00	0.00
Unencumbered cash, December 31	$ 0.00	$ 0.00

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2s

CAPITAL PROJECT FUNDS
AIRPORT IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Intergovernmental		
State & Federal grants	198,324.79	$ 961,288.45
Operating transfers	20,000.00	83,159.04
Total cash receipts	218,324.79	1,044,447.49
Expenditures		
Capital outlay	230,832.62	1,038,955.53
Total expenditures and transfers subject to budget	230,832.62	1,038,955.53
Receipts over (under) expenditures	(12,507.83)	5,491.96
Unencumbered cash, January 1	(22,207.50)	(34,715.33)
Unencumbered cash, December 31	(34,715.33)	$ (29,223.37)

City of Goodland, Kansas

Schedule 2t

CAPITAL PROJECT FUNDS
WATER SYSTEM IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Intergovernmental		
State grants	$ 0.00	$ 336,197.96
Use of money and property		
Interest on investment	$ 179.97	$ 156.30
Total cash receipts	179.97	336,354.26
Expenditures		
Engineering Fees	0.00	0.00
Construction	89,562.23	0.00
Total expenditures	89,562.23	0.00
Receipts over (under) expenditures	(89,382.26)	336,354.26
Unencumbered cash, January 1	89,382.26	0.00
Unencumbered cash, December 31	$ 0.00	$ 336,354.26

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2u

CAPITAL PROJECT FUNDS
STREET IMPROVEMENT PROJECT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Intergovernmental		
State grants	$ 0.00	$ 252,575.05
Other		
Interest on investment	$ 2,401.13	$ 0.00
Total cash receipts	2,401.13	252,575.05
Expenditures		
Operating Transfers	126,389.11	436,212.24
Total expenditures	126,389.11	436,212.24
Receipts over (under) expenditures	(123,987.98)	(183,637.19)
Unencumbered cash, January 1	123,987.98	0.00
Unencumbered cash, December 31	$ 0.00	$ (183,637.19)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2v

BUSINESS FUNDS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Cash receipts				
Charges for services				
Sale of electricity	$ 6,202,680.66	$ 6,332,442.20	$ 6,300,000.00	$ 32,442.20
Sale of supplies & services	0.00	38.15	0.00	38.15
Installation charges	32,399.54	91,889.93	50,000.00	41,889.93
Connection fees	5,685.36	5,536.47	6,300.00	(763.53)
Reconnect fees	1,522.50	2,147.35	2,000.00	147.35
Subtotal	6,242,288.06	6,432,054.10	6,358,300.00	73,754.10
Use of money and property				
Interest on investments	7,039.58	1,498.48	9,000.00	(7,501.52)
Other				
Miscellaneous & Gas Reimb	26,904.82	42,430.25	45,000.00	(2,569.75)
Operating transfers	25,000.00	25,000.00	25,000.00	0.00
Total cash receipts	6,301,232.46	6,500,982.83	$ 6,437,300.00	$ 63,682.83
Expenditures				
Production				
Personal services	371,610.81	413,454.81	$ 480,716.00	$ (67,261.19)
Contractual services	3,267,307.42	3,552,916.89	3,700,100.00	(147,183.11)
Commodities	139,307.02	118,686.45	134,000.00	(15,313.55)
Transfer to C.I.R.F.	15,000.00	15,000.00	15,000.00	0.00
Transfer to M.E.R.F.	82,000.00	82,500.00	82,500.00	0.00
Transfer to electric reserve	58,000.00	50,000.00	50,000.00	0.00
Subtotal	3,933,225.25	4,232,558.15	4,462,316.00	(229,757.85)
Transmission & Distribution				
Personal services	475,659.76	514,822.89	541,602.00	(26,779.11)
Contractual services	116,401.77	151,612.54	180,000.00	(28,387.46)
Commodities	215,473.56	228,564.28	271,000.00	(42,435.72)
Capital outlay	0.00	0.00	20,000.00	(20,000.00)
Transfer to C.I.R.F.	190,000.00	290,000.00	290,000.00	0.00
Transfer to M.E.R.F.	70,000.00	72,500.00	72,500.00	0.00
Transfer to electric reserve	58,000.00	50,417.00	50,417.00	0.00
Subtotal	1,125,535.09	1,307,916.71	1,425,519.00	(117,602.29)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2v

BUSINESS FUNDS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Expenditures - continued				
Commercial & General				
Personal services	$ 289,317.27	$ 283,773.07	$ 292,090.00	$ (8,316.93)
Contractual services	96,934.59	107,770.34	115,800.00	(8,029.66)
Commodities	30,680.84	35,467.81	38,500.00	(3,032.19)
Capital outlay	22,460.91	0.00	0.00	0.00
Transfer to M.E.R.F.	32,000.00	8,000.00	8,000.00	0.00
Subtotal	471,393.61	435,011.22	454,390.00	(19,378.78)
Transfer to MERF/CIRF				
Transfers to general fund	500,000.00	500,000.00	500,000.00	0.00
Subtotal	500,000.00	500,000.00	500,000.00	0.00
Compensating tax	14,837.23	15,590.01	17,000.00	(1,409.99)
Total expenditures and transfers subject to budget	6,044,991.18	6,491,076.09	$ 6,859,225.00	$ (368,148.91)
Receipts over (under) expenditures	256,241.28	9,906.74		
Unencumbered cash, January 1	534,640.43	790,881.71		
Unencumbered cash, Dec. 31	$ 790,881.71	$ 800,788.45		

City of Goodland, Kansas

Schedule 2w

BUSINESS FUNDS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Cash receipts				
Charges for services				
Sale of water	$ 1,171,885.59	$ 1,193,896.12	$ 1,100,000.00	$ 93,896.12
Installation charges	28,054.22	28,371.89	10,000.00	18,371.89
Sale of supplies	724.01	0.00	2,000.00	(2,000.00)
Connection fees	3,689.99	3,500.00	4,000.00	(500.00)
Reconnect fees	1,120.00	1,430.00	1,000.00	430.00
Subtotal	1,205,473.81	1,227,198.01	1,117,000.00	110,198.01
Use of money and property				
Interest on investments	2,355.65	579.14	5,000.00	(4,420.86)
Other				
Miscellaneous	2,662.86	2,999.09	1,500.00	1,499.09
Total cash receipts	1,210,492.32	1,230,776.24	$ 1,123,500.00	$ 107,276.24
Expenditures				
Production				
Personal services	111,251.29	125,920.44	$ 85,720.00	$ 40,200.44
Contractual services	50,559.87	44,514.65	77,000.00	(32,485.35)
Commodities	94,678.70	68,373.13	105,400.00	(37,026.87)
Capital Outlay	0.00	0.00	0.00	0.00
Transfer to C.I.R.F.	50,000.00	35,000.00	35,000.00	0.00
Transfer to M.E.R.F.	100,000.00	60,723.00	60,723.00	0.00
Transfer to water reserve	20,000.00	0.00	0.00	0.00
Subtotal	426,489.86	334,531.22	363,843.00	(29,311.78)
Transmission & Distribution				
Personal services	203,280.35	137,273.81	248,210.00	(110,936.19)
Contractual services	22,091.89	18,916.15	59,620.00	(40,703.85)
Commodities	83,071.40	79,971.55	100,450.00	(20,478.45)
Capital outlay	10,172.87	17,384.14	28,000.00	(10,615.86)
Transfer to C.I.R.F.	221,000.00	318,038.00	318,038.00	0.00
Transfer to M.E.R.F.	19,500.00	12,500.00	12,500.00	0.00
Transfer to water reserve	20,000.00	0.00	0.00	0.00
Subtotal	579,116.51	584,083.65	766,818.00	(182,734.35)
Other				
Sales and compensating tax	898.16	1,492.52	2,500.00	(1,007.48)
Water clean drinking fee	9,763.85	9,674.67	11,000.00	(1,325.33)
Subtotal	10,662.01	11,167.19	13,500.00	(2,332.81)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2w

BUSINESS FUNDS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Transfer to general fund	$ 125,000.00	$ 125,000.00	$ 125,000.00	$ 0.00
Subtotal	125,000.00	125,000.00	125,000.00	0.00
Total expenditures and transfers subject to budget	1,141,268.38	1,054,782.06	$ 1,269,161.00	$ (214,378.94)
Receipts over (under) expenditures	69,223.94	175,994.18		
Unencumbered cash, January 1	294,815.52	364,039.46		
Unencumbered cash, December 31	$ 364,039.46	$ 540,033.64		

City of Goodland, Kansas

Schedule 2x

BUSINESS FUNDS
SEWER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Charges for services				
Sewer service charges	$ 483,168.88	$ 476,968.15	$ 475,000.00	$ 1,968.15
Installation charges	500.00	2,250.00	250.00	2,000.00
Subtotal	483,668.88	479,218.15	475,250.00	3,968.15
Use of money and property				
Interest on investments	513.91	142.17	1,000.00	(857.83)
Total cash receipts	484,182.79	479,360.32	$ 476,250.00	$ 3,110.32
Expenditures				
Sewage treatment				
Personal services	66,496.62	69,474.08	$ 76,094.00	$ (6,619.92)
Contractual services	16,368.24	16,848.54	21,300.00	(4,451.46)
Commodities	13,311.96	19,917.45	31,200.00	(11,282.55)
Transfer to M.E.R.F.	7,500.00	11,000.00	11,000.00	0.00
Transfer to sewer reserve	32,000.00	30,920.00	30,920.00	0.00
Subtotal	135,676.82	148,160.07	170,514.00	(22,353.93)
Collection System Maintenance				
Personal services	71,068.58	78,427.50	82,943.00	(4,515.50)
Contractual services	3,186.13	8,659.02	10,500.00	(1,840.98)
Commodities	16,907.26	23,088.81	28,300.00	(5,211.19)
Capital Outlay	30,428.10	60,985.45	63,620.00	(2,634.55)
Transfer to C.I.R.F.	10,000.00	10,000.00	10,000.00	0.00
Transfer to M.E.R.F	5,000.00	0.00	0.00	0.00
Transfer to sewer reserve	30,000.00	20,000.00	20,000.00	0.00
Subtotal	166,590.07	201,160.78	215,363.00	(14,202.22)
Expenditures				
Transfer to electric fund	25,000.00	25,000.00	25,000.00	0.00
Transfer to general fund	125,000.00	125,000.00	125,000.00	0.00
Subtotal	150,000.00	150,000.00	150,000.00	0.00
Total expenditures and transfers subject to budget	452,266.89	499,320.85	$ 535,877.00	$ (36,556.15)
Receipts over (under) expenditures	31,915.90	(19,960.53)		
Unencumbered cash, January 1	110,212.21	142,128.11		
Unencumbered cash, December 31	$ 142,128.11	$ 122,167.58		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2y

BUSINESS FUNDS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Cash receipts				
Charges for services				
Collections	$ 505,882.86	$ 508,342.64	$ 500,000.00	$ 8,342.64
Use of money and property				
Interest on investments	459.95	104.40	600.00	(495.60)
Total cash receipts	506,342.81	508,447.04	$ 500,600.00	$ 7,847.04
Expenditures				
Contractual services	463,950.00	464,469.00	$ 520,300.00	$ (55,831.00)
Operating transfers	52,000.00	45,637.00	45,637.00	0.00
Total expenditures	515,950.00	510,106.00	$ 565,937.00	$ (55,831.00)
Receipts over (under) expenditures	(9,607.19)	(1,658.96)		
Unencumbered cash, January 1	101,913.13	92,305.94		
Unencumbered cash, December 31	$ 92,305.94	$ 90,646.98		

City of Goodland, Kansas

Schedule 2z

BUSINESS FUNDS
ELECTRIC RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 3,944.15	$ 623.82
Other	0.00	103,176.63
Operating transfers	116,000.00	100,417.00
Total cash receipts	119,944.15	204,217.45
Expenditures		
New equipment	469.62	2,000.00
Other contract	0.00	221,993.37
Operating transfers	213,100.00	137,720.00
Total expenditures	213,569.62	361,713.37
Receipts over (under) expenditures	(93,625.47)	(157,495.92)
Unencumbered cash, January 1	699,191.10	605,565.63
Unencumbered cash, December 31	$ 605,565.63	$ 448,069.71

City of Goodland, Kansas

Schedule 2aa

BUSINESS FUNDS
WATER RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 1,235.02	$ 253.15
Operating transfer	40,000.00	0.00
Total cash receipts	41,235.02	253.15
Expenditures		
Other	169.88	1,090.00
Operating transfers	53,693.00	0.00
Total expenditures	53,862.88	1,090.00
Receipts over (under) expenditures	(12,627.86)	(836.85)
Unencumbered cash, January 1	243,169.93	230,542.07
Unencumbered cash, December 31	$ 230,542.07	$ 229,705.22

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2bb

BUSINESS FUNDS
SEWER RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 852.14	$ 213.76
Operating transfers	62,000.00	50,920.00
Total cash receipts	62,852.14	51,133.76
Expenditures		
Operating transfers	53,693.00	25,000.00
Total expenditures	53,693.00	25,000.00
Receipts over (under) expenditures	9,159.14	26,133.76
Unencumbered cash, January 1	188,330.50	197,489.64
Unencumbered cash, December 31	$ 197,489.64	$ 223,623.40

City of Goodland, Kansas

Schedule 2cc

TRUST FUNDS
MUSEUM ENDOWMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash receipts		
Use of money and property		
Interest	$ 517.99	$ 108.53
Donations	5,857.13	11,791.96
Total cash receipts	6,375.12	11,900.49
Expenditures		
Library Board	12,803.00	20,279.24
Total expenditures	12,803.00	20,279.24
Receipts over (under) expenditures	(6,427.88)	(8,378.75)
Unencumbered cash, January 1	112,753.07	106,325.19
Unencumbered cash, December 31	$ 106,325.19	$ 97,946.44

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2dd

TRUST FUNDS
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2021
(With Comparative Actual totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance Over (Under)
Cash receipts				
Use of money and property				
Interest on investment	$ 101.12	$ 22.39	$ 80.00	$ (57.61)
Other				
Impound Proceeds	0.00	0.00	1,000.00	(1,000.00)
Forfeitures	0.00	3,625.00	1,250.00	2,375.00
Total cash receipts	101.12	3,647.39	$ 2,330.00	$ 1,317.39
Expenditures				
Contractual	0.00	0.00	$ 1,000.00	$ (1,000.00)
Capital Outlay	0.00	749.00	6,000.00	(5,251.00)
Special Training	0.00	771.12	125.00	646.12
Total expenditures	0.00	1,520.12	$ 7,125.00	$ (5,604.88)
Receipts over (under) expenditures	101.12	2,127.27		
Unencumbered cash, January 1	13,230.07	13,331.19		
Unencumbered cash, December 31	$ 13,331.19	$ 15,458.46		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year ended December 31, 2021

Fund	Cash Balance Beginning of year	Cash Receipts	Cash Disbursements	Cash Balance End of year
Sales Tax Fund	$ 4,229.25	$ 251,098.73	$ 253,312.82	$ 2,015.16
Customer Deposits - electric	141,022.20	27,922.60	25,887.33	143,057.47
Customer Deposits - water	86,491.00	19,950.00	20,400.00	86,041.00
State Water Tax Fund	4,881.61	10,649.39	10,014.85	5,516.15
Municipal Court	2,028.14	51,850.35	52,901.49	977.00
Alcohol Fund	1,100.36	2.00	2.00	1,100.36
Drug Fund	1,183.69	80.00	900.00	363.69
	$ 240,936.25	$ 361,553.07	$ 363,418.49	$ 239,070.83

See Independent Auditor's Report.