

CITY OF ANTHONY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2021

CITY OF ANTHONY, KANSAS
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For the Year Ended December 31, 2021

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INDEPENDENT AUDITORS' REPORT

To the Mayor and City Commission
City of Anthony, Kansas
Anthony, Kansas

Adverse and Unmodified Opinions

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

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



ADAMSBROWN, LLC

Certified Public Accountants

Hays, Kansas

May 17, 2022

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

Funds	Beginning Unencumbered Cash Balance as Previously Stated	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Categories							
General Fund	\$ 769,871	-	1,297,200	1,349,113	717,958	37,902	755,860
Special Purpose Funds							
Airport Fund	181,395	-	92,366	131,074	142,687	7,810	150,497
Employee Benefits Fund	213,103	-	603,802	539,202	277,703	-	277,703
Library Fund	1,595	-	61,177	62,772	-	644	644
Special Parks and Recreation Fund	19,942	-	3,766	2,100	21,608	23	21,631
Special Street and Highway Fund	115,648	-	59,541	9,943	165,246	14	165,260
Industrial Development Fund	40,116	-	871	18,429	22,558	-	22,558
Recreation Fund	-	-	88,342	88,342	-	-	-
Municipal Equipment Reserve Fund	95,581	-	23,950	8,095	111,436	-	111,436
Downtown Revitalization Loan Fund	1	-	-	-	1	-	1
Capital Improvements Fund	850,367	-	1,023,004	247,623	1,625,748	59,214	1,684,962
Transient Guest Tax Fund	24,996	-	8,063	22,379	10,680	-	10,680
Electric Projects Fund	(170,217)	-	206,706	36,489	-	-	-
ARPA Grant Fund	-	-	157,950	-	157,950	-	157,950
Debt Service Funds							
Bond and Interest Fund	12,180	-	58,070	53,266	16,984	-	16,984
Series 2010 GO Bond Debt Service Fund	15,009	-	24,566	24,565	15,010	-	15,010
Water Debt Service Fund	166,497	-	199,102	199,102	166,497	-	166,497
WWTF Loan Fund	294,540	-	270,847	287,070	278,317	-	278,317
Series 2013 Electric Bond Debt Service Reserve Fund	2,422	-	-	-	2,422	-	2,422
Series 2013 Water Bond Debt Service Reserve Fund	155,963	-	19,910	-	175,873	-	175,873
Series 2017 Electric Bond Fund	1,175,490	-	600,000	213,185	1,562,305	-	1,562,305
Series 2017 Electric Bond Debt Service Reserve Fund	214,898	-	-	-	214,898	-	214,898
Capital Project Fund							
Sewer Lagoon Project Fund	-	-	20,000	20,000	-	-	-

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

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

Funds	Beginning Unencumbered Cash Balance as Previously Stated	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds							
Electric Utility Fund	2,546,071	-	4,386,263	3,739,481	3,192,853	187,740	3,380,593
Sewage Utility Fund	230,893	-	576,039	547,143	259,789	10,193	269,982
Water Utility Fund	674,516	-	1,170,208	896,010	948,714	21,894	970,608
Electric System Reserve Fund	1,635,017	-	13,196	88,378	1,559,835	39,940	1,599,775
Electric System Equipment Replacement Fund	1,907,957	-	283,830	293,827	1,897,960	-	1,897,960
Sewer System Reserve Fund	80,000	-	-	-	80,000	-	80,000
Sewer Equipment Replacement Fund	6,454	-	-	-	6,454	-	6,454
Wastewater Lagoon Cleaning Fund	159,100	-	15,300	12,500	161,900	-	161,900
Water Reserve Fund	103,333	-	-	-	103,333	-	103,333
Water Equipment Replacement Fund	67,962	-	-	-	67,962	-	67,962
Trust Funds							
Wayne Dennis Fund	767,334	-	63,820	48,514	782,640	-	782,640
Public Relief Fund	26,590	-	80	700	25,970	700	26,670
Total Primary Government	\$ 12,384,624	-	11,327,969	8,939,302	14,773,291	366,074	15,139,365
Related Municipal Entities							
Recreation Commission Operations Fund	\$ 87,318	-	86,613	96,015	77,916	2,624	80,540
Public Library - General Fund	1,011,869	-	112,318	49,913	1,074,274	10,556	1,084,830
Total Related Municipal Entities	1,099,187	-	198,931	145,928	1,152,190	13,180	1,165,370
Total Primary Government (Excluding Agency Funds)	\$ 13,483,811	-	11,526,900	9,085,230	15,925,481	379,254	16,304,735
							Checking Accounts
							\$ 10,422,524
							Savings Accounts
							777,611
							Money Market Accounts
							2,273,257
							Petty Cash
							7,713
							Certificates of Deposit
							1,843,953
							Library Cash and Investments
							1,084,830
							Total Primary Government
							16,409,888
							Agency Funds per Schedule 3
							(105,153)
							Total Primary Government (Excluding Agency Funds)
							\$ 16,304,735

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

CITY OF ANTHONY, KANSAS
Notes to Financial Statement
December 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

The City is a municipal corporation governed by an elected five-member commission. This financial statement presents the City (the municipality) and its related municipal entities, Anthony Public Library and Anthony Recreation Commission, shown below. The 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, Anthony Housing Authority, shown below.

Anthony Public Library

The City's Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City.

Anthony Housing Authority

The City's Housing Authority operates the City's housing projects. The housing authority can sue and be sued, and can buy, sell, or lease real property. Bond issuances must be approved by the City. Audited financial statements can be obtained by contacting the housing authority's office.

Anthony Recreation Commission

Anthony Recreation Commission consists of a 5-member board that oversees recreational activities. The recreation commission operates as a separate governing body, but the City levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928.

Basis of Presentation – Fund Accounting

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

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

Regulatory Basis Fund Types

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

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

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.

CITY OF ANTHONY, KANSAS

Notes to Financial Statement
December 31, 2021

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

Trust Fund – fund 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.).

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

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

Basis of Accounting

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

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final

CITY OF ANTHONY, KANSAS

Notes to Financial Statement
December 31, 2021

budget has been adjusted to on or before September 20th.

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

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Municipal Equipment Reserve Fund, Downtown Revitalization Loan Fund, Capital Improvements Fund, Transient Guest Tax Fund, Electric Projects Fund, and 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 governing body.

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

K.S.A. 12-1225(h) authorizes the Public Library to invest private gift monies in the manner to best serve the interest of the Library.

The Public Library's investments are subject to credit risk and are recorded at fair value. As of December 31, 2021, the Public Library had the following investments:

CITY OF ANTHONY, KANSAS

Notes to Financial Statement

December 31, 2021

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Money Market	\$ 3,512	3,512	N/A
Stocks	3,623	3,623	N/A
Mutual Funds	826,365	826,365	N/A

Concentration of Credit Risk

State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The Public Library's allocation of investments at December 31, 2021, was as follows:

Investments	Percentage of Investments
Money Market	0.42%
Stocks	0.43%
Mutual Funds	99.15%

Custodial Credit Risk – Deposits

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

At December 31, 2021, the City's carrying amount of deposits was \$15,325,057 and the bank balance was \$15,331,386. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$1,004,000 was covered by federal depository insurance and \$14,327,386 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

At December 31, 2021, the Public Library's carrying amount of deposits was \$251,331 and the bank balance was \$257,898. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$257,898 was covered by federal depository insurance.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The City had no investments at December 31, 2021.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of Anthony, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2021 were as follows:

CITY OF ANTHONY, KANSAS
Notes to Financial Statement
December 31, 2021

From	To	Regulatory Authority	Amount
General Fund	Capital Improvements Fund	12-1,118	\$ 485,969
General Fund	Municipal Equipment Reserve Fund	12-1,117	23,950
Airport Fund	Capital Improvements Fund	12-1,118	50,000
Water Utility Fund	Water Debt Service Bond	12-6a.16	199,102
Water Utility Fund	Series 2013 Water Bond Debt Service Reserve Fund	12-6a.16	19,910
Water Utility Fund	Capital Improvements Fund	12-1,118	94,080
Water Utility Fund	General Fund	12-825d	39,150
Electric Utility Fund	Capital Improvements Fund	12-1,118	99,128
Electric Utility Fund	Electric System Equipment Replacement Fund	12-825d	283,830
Electric Utility Fund	General Fund	12-825d	186,899
Electric Utility Fund	Electric System Reserve Fund	12-825d	13,196
Electric Utility Fund	Series 2017 Electric Bond Fund	Commission	316,170
Sewage Utility Fund	WWTF Loan Fund	14-568	270,847
Sewage Utility Fund	Wastewater Lagoon Cleaning Fund	14-568	10,800
Sewage Utility Fund	General Fund	12-825d	29,250
Sewage Utility Fund	Capital Improvements Fund	12-1,118	5,000
Recreation Fund	Capital Improvements Fund	12-1,118	16,678
Recreation Fund	Series 2010 GO Bond Debt Service Fund	Commission	24,566
Electric System Equipment Replacement Fund	Series 2017 Electric Bond Fund	Commission	283,830

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

City of Anthony, Kansas carries commercial insurance for risks of loss, including property, law enforcement, general liability, workers' compensation, inland marine, automobile, umbrella, linebacker, output, cybersolution, airport, and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Anthony Public Library carries commercial insurance for risks of loss, including property, general liability, workers' compensation, inland marine, automobile, electronic data processing and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

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

CITY OF ANTHONY, KANSAS
Notes to Financial Statement
December 31, 2021

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

City of Anthony, Kansas did not remit or provide a certificate to the state fiscal agent stating that funds are on deposit and held in trust for the payment of interest and principal at least 20 days prior to maturity of the bonds, which is a violation of K.S.A. 10-130.

NOTE 9 – DEFERRED COMPENSATION PLAN

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

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were \$124,641 for the year ended December 31, 2021.

At December 31, 2021, contributions to the pension plan from the Public Library were \$2,386.

Net Pension Liability

At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was \$841,973. 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

CITY OF ANTHONY, KANSAS

Notes to Financial Statement

December 31, 2021

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.

At December 31, 2021, Anthony Public Library's proportionate share of the collective net pension liability reported by KPERS was \$14,183. 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 Public Library's proportion of the net pension liability was based on the ratio of the Public Library's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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

NOTE 12 – COMPENSATED ABSENCES

Paid Time Off

Paid time off shall be earned for continuous service beginning with the most recent date of employment. No more than 360 hours of accrued paid time off may be carried over from one calendar year to the next. Full-time employees accrue paid time off according to the following schedule:

Years Worked	Amount Earned Per Month
0-4	16 hours/month
5-9	18 hours/month
10-14	20 hours/month
15-19	22 hours/month
20+	24 hours/month

Part-time employees who work at least 20 hours or more per week shall earn paid time off at the rate of eight hours for each month of employment. Seasonal and temporary employees shall not earn paid time off.

CITY OF ANTHONY, KANSAS
Notes to Financial Statement
December 31, 2021

Upon termination, employees shall be compensated for all earned but unused paid time off up to 240 hours at their final rate of pay, provided that the employee separated in good standing from the City.

Anthony Public Library's compensated absences policy allows salaried employees to earn three weeks of paid time off a year. Hourly employees are not offered any paid time off benefits. No accrued paid time off can be carried over from one calendar year to the next.

Short-Term Disability Leave

Full-time employees shall earn 40 hours of short-term disability leave January 1st of each year. Part-time employees who are employed to work not less than 20 hours per week shall receive 20 hours of short-term disability leave January 1st of each year. No employee may accrue more than 1,440 hours of short-term disability leave. After accumulating 1,440 hours of short-term disability leave, an employee shall not be credited with additional short-term disability leave but instead shall be credited with one hour of pay for each month in which he or she retains the 1,440 hours of credit. The pay credits shall be accumulated during the year and shall be paid to the employee at the last pay period of the year. At retirement those employees who accumulated at least 240 hours will be paid 1/3 of that accumulated leave.

Anthony Public Library does not include any short-term disability leave as a benefit to any of its employees.

NOTE 13 – DEBT RESTRICTIONS AND COVENANTS

Water System Revenue Bonds

During the year ended December 31, 2013, the City issued Water Utility System Revenue Bonds in the amount of \$4,998,000. The bonds were issued for the purpose of providing funds to pay for costs of acquiring, constructing, reconstructing, altering, repairing, improving or enlarging the water utility system of the City.

In connection with the bond issue, the City has made certain covenants and agreements to provide for the payment and security thereof. Under the terms of City Ordinance No. S-241, the City is required to meet certain requirements for "net revenues", bond reserve accounts, rate covenants, tax covenants, depreciation and replacement reserves, and bond and interest payment accounts.

For the year ended December 31, 2021, the System had "net revenues", as computed under the bond resolution, in the amount of \$448,838. Thus, net revenues were in excess of the 110% of the debt service requirement in the bond resolution.

The following schedule presents the computation of "net revenues" in accordance with the resolution.

CITY OF ANTHONY, KANSAS
Notes to Financial Statement
December 31, 2021

Water Utility Fund	
Revenues	\$ <u>1,170,208</u>
Expenditures	896,010
Lake Maintenance	(98,930)
Transfers Out	<u>(352,242)</u>
Total Expenditures	<u>444,838</u>
Net Revenues	<u>725,370</u>
Debt Service Requirement for 2021	199,102
Additional 10% Obligation	<u>19,910</u>
Total "Net Revenue" Covenant Obligation	<u>219,012</u>
Operational Revenue Exceeding Rate Covenant Net Revenues	\$ <u>506,358</u>

Electric System Revenue Bonds

During the year ended December 31, 2017, the City issued Electric Utility System Revenue Bonds in the amount of \$3,000,000. The bonds were issued for the purpose of providing funds to pay for costs of acquiring, constructing, and installation of new 138kV interconnect, 25 kV tie line and power plant improvements, including necessary substation and transformer improvements, site and right-of-way, engineering, materials, labor and all improvements appurtenant thereto of the electric utility system of the City.

In connection with the bond issue, the City has made certain covenants and agreements to provide for the payment and security thereof. Under the terms of City Ordinance No. S-277, the City is required to meet certain requirements for "net revenues", bond reserve accounts, rate covenants, tax covenants, depreciation and replacement reserves, and bond and interest payment accounts.

For the year ended December 31, 2021, the System had "net revenues", as computed under the bond resolution, in the amount of \$1,546,005. Thus, net revenues were in excess of the 110% of the debt service requirement in the bond resolution.

The following schedule presents the computation of "net revenues" in accordance with the resolution.

CITY OF ANTHONY, KANSAS
Notes to Financial Statement
December 31, 2021

Electric Utility Fund	
Revenues	\$ <u>4,386,144</u>
Expenditures	<u>3,739,481</u>
Transfers Out	<u>(899,223)</u>
Total Expenditures	<u>2,840,258</u>
Net Revenues	<u>1,545,886</u>
Debt Service Requirement for 2021	<u>213,185</u>
Additional 25% Obligation	<u>53,296</u>
Total "Net Revenue" Covenant Obligation	<u>266,481</u>
Operational Revenue Exceeding Rate Covenant Net Revenues	\$ <u>1,279,405</u>

KDHE Wastewater Treatment Loan

City of Anthony, Kansas entered into a loan agreement with the Kansas Department of Health and Environment to fund improvements to the sewer treatment plant in the amount of \$3,587,212, of which \$1,603,594 has been forgiven by the Kansas Department of Health and Environment. The loan agreement requires that the City provide for the repayment of this loan by providing dedicated funds. The City is in compliance with this requirement as of December 31, 2021 as it is providing dedicated funds through a combination of sewer rates and fees charged.

NOTE 14 – REVITALIZATION AND INDUSTRIAL DEVELOPMENT LOANS

The City and the Industrial Development Board make loans to businesses within the **City of Anthony, Kansas**. These loans are for businesses in a designated downtown area for the purpose of building improvements. Up to 80% of the total loan for the business can be financed through the Industrial Development Board. The Downtown Committee reviews the loans and determines the amount of collateral needed. These loans have maturities of 15 years and interest rates ranging from 1% to 1.1%.

A promissory note was approved for the Anthony Golf Club to assist in upgrades of the irrigation system. This is a 15 year note that was entered into on December 15, 2015. The lease has an interest rate of 1%. The first payment of \$4,616 was due August 1, 2016 and each year thereafter until paid in full. On June 20, 2017, commission agreed to the Promissory Note Agreement No. 1 amendment to adjust the original balance of the note to the actual amount borrowed. The balance of the note at December 31, 2021 was \$31,638.

NOTE 15 – LONG-TERM DEBT

City of Anthony, Kansas has the following types of long-term debt.

General Obligation Bonds

In 2008, the City issued \$255,000 in Main Trafficway Project Bonds – Series 2008 for the purpose of providing funds for main traffic way improvements.

In 2009, the City issued \$355,000 in Series 2009A Bonds for the purpose of sewer line, street, and tennis court improvements.

CITY OF ANTHONY, KANSAS

Notes to Financial Statement
December 31, 2021

In 2010, the City issued \$280,000 in Series 2010A Bonds for the purpose of swimming pool improvements.

Revenue Bonds

In 2013, the City issued \$4,998,000 in Series 2013 Water Utility System Revenue Bonds for the purpose of water utility system improvements.

In 2017, the City issued \$3,000,000 in Series 2017 Electric Utility System Revenue Bonds for the purpose of acquiring, contracting and installing new lines and power plant improvements.

KDHE Loans

On December 30, 1999, the City entered into a revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the State of Kansas for \$1,885,432 for the purpose of wastewater treatment improvements.

On December 31, 2008, the City entered into a revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the State of Kansas for \$313,713 for the purpose of wastewater treatment improvements. On September 15, 2020, the City entered in a final revolving loan amendment agreement with the Kansas Department of Health and Environment, increasing the loan amount to \$3,587,212.

On July 22, 2021, the City entered into a revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the State of Kansas for \$1,117,400 for the purpose of wastewater treatment improvements. As of December 31, 2021, \$20,000 has been advanced on the loan as the project is not complete at year end.

Lease Obligations

The City has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

CITY OF ANTHONY, KANSAS
Notes to Financial Statement
December 31, 2021

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2008 - Main Trafficway Project	3.50 - 4.25%	2008	\$ 255,000	2023	\$ 70,000	-	(20,000)	50,000	2,975
Series 2009A - Sunrise Addition and Tennis Court	3.45 - 5.40%	2009	355,000	2024	110,000	-	(25,000)	85,000	5,290
Series 2010A - Pool	3.25 - 4.15%	2010	280,000	2025	110,000	-	(20,000)	90,000	4,565
Total General Obligation Bonds					<u>290,000</u>	<u>-</u>	<u>(65,000)</u>	<u>225,000</u>	<u>12,830</u>
Revenue Bonds									
Series 2013 Water Utility System Revenue Bonds	2.50%	2013	4,998,000	2053	4,438,348	-	(88,143)	4,350,205	110,959
Series 2017 Electric Utility System Revenue Bonds	2.20-5.00%	2017	3,000,000	2037	2,705,000	-	(125,000)	2,580,000	88,185
Total Revenue Bonds					<u>7,143,348</u>	<u>-</u>	<u>(213,143)</u>	<u>6,930,205</u>	<u>199,144</u>
KDHE Loans									
KDHE Project No. C20-1212-01	3.49%	1999	1,885,432	2021	131,626	-	(131,626)	-	3,208
KDHE Project No. C20-1775-01	3.13%	2008	3,587,212	2030	1,240,703	-	(114,046)	1,126,657	34,912
KDHE Project No. C20-3005-01	1.33%	2021	1,117,400	2042	-	20,000	-	20,000	-
Total KDHE Loans					<u>1,372,329</u>	<u>20,000</u>	<u>(245,672)</u>	<u>1,146,657</u>	<u>38,120</u>
Capital Leases									
2012 Crimson Legend Custom Cab Pumper Fire Truck	3.50%	2012	200,000	2022	32,754	-	(22,952)	9,802	781
Caterpillar 120M2 Road Grader	3.55%	2018	162,834	2023	100,988	-	(32,460)	68,528	3,102
2021 Dodge Durango	1.69%	2021	32,773	2025	-	32,373	(3,277)	29,096	214
Total Capital Leases					<u>133,742</u>	<u>32,373</u>	<u>(58,689)</u>	<u>107,426</u>	<u>4,097</u>
Total Contractual Indebtedness					<u>\$ 8,939,419</u>	<u>52,373</u>	<u>(582,504)</u>	<u>8,409,288</u>	<u>254,191</u>

* As of December 31, 2021, the City has expended \$20,000. The City is authorized to expend up to \$1,117,400, and KDHE anticipates forgiving \$500,000 of that amount. The remainder of \$617,400 is reflected in the KDHE loans on the maturity schedule.

CITY OF ANTHONY, KANSAS
Notes to Financial Statement
December 31, 2021

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

		YEAR										Total
		2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046	2047-2051	
Principal												
General Obligation Bonds	\$	70,000	75,000	55,000	25,000	-	-	-	-	-	-	225,000
Revenue Bonds		220,346	227,605	229,920	237,293	244,726	1,312,294	1,522,900	892,784	778,163	880,421	6,930,205
KDHE Loans		117,639	148,488	152,677	156,993	94,321	714,232	157,018	167,778	34,911	-	1,744,057
Capital Leases		51,391	42,958	8,217	4,860	-	-	-	-	-	-	107,426
Total Principal		459,376	494,051	445,814	424,146	339,047	2,026,526	1,679,918	1,060,562	813,074	880,421	9,006,688
Interest												
General Obligation Bonds		9,975	6,908	3,545	1,038	-	-	-	-	-	-	21,466
Revenue Bonds		192,878	186,394	179,691	174,348	168,556	630,827	614,904	323,115	217,344	115,087	2,817,594
KDHE Loans		37,806	38,762	34,572	30,256	25,811	61,245	19,279	8,519	349	-	256,599
Capital Leases		2,437	982	843	28	-	-	-	-	-	-	4,290
Total Interest		243,096	233,046	218,651	205,670	194,367	692,072	634,183	331,634	217,693	115,087	3,099,949
Total Principal and Interest	\$	702,472	727,097	664,465	629,816	533,414	2,718,598	2,314,101	1,392,196	1,030,767	995,508	12,106,637

CITY OF ANTHONY, KANSAS

Regulatory-Required Supplementary Information

CITY OF ANTHONY, KANSAS
Summary of Expenditures - Actual and Budget
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)
Governmental Fund Categories					
General Fund	\$ 1,760,606	-	1,760,606	1,349,113	(411,493)
Special Revenue Funds					
Airport Fund	786,855	-	786,855	131,074	(655,781)
Employee Benefits Fund	705,230	-	705,230	539,202	(166,028)
Library Fund	64,250	-	64,250	62,772	(1,478)
Special Parks and Recreation Fund	26,064	-	26,064	2,100	(23,964)
Special Street and Highway Fund	177,722	-	177,722	9,943	(167,779)
Industrial Development Fund	40,431	-	40,431	18,429	(22,002)
Recreation Fund	91,865	-	91,865	88,342	(3,523)
Debt Service Fund					
Bond and Interest Fund	67,737	-	67,737	53,266	(14,471)
Business Funds					
Electric Utility Fund	8,401,735	-	8,401,735	3,739,481	(4,662,254)
Sewage Utility Fund	756,506	-	756,506	547,143	(209,363)
Water Utility Fund	1,226,880	-	1,226,880	896,010	(330,870)
Related Municipal Entity					
Recreation Commission Operations Fund	147,324	-	147,324	96,015	(51,309)

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

			Current Year		Variance
	Prior Year Actual	Actual	Budget		Over Over (Under)
Receipts					
Taxes	\$ 654,996	614,595	639,651		(25,056)
Intergovernmental	29,340	29,200	17,545		11,655
State of Kansas - Liquor Tax	4,034	3,765	4,846		(1,081)
Local Retail Sales Tax	187,878	169,412	200,000		(30,588)
Fines and Fees	9,489	34,898	20,000		14,898
Charges for Service	39,600	39,600	39,600		-
Interest	53,949	31,439	25,000		6,439
Building Rent	485	2,040	1,500		540
Franchise Fees	54,041	51,254	40,000		11,254
Licenses and Permits	4,780	6,990	5,000		1,990
Reimbursements	26,478	72,720	30,000		42,720
Miscellaneous	8,690	12,075	7,500		4,575
Transfers In	250,593	255,299	218,400		36,899
Neighborhood Revitalization Rebate	(33,490)	(26,087)	(35,000)		8,913
Total Receipts	<u>1,290,863</u>	<u>1,297,200</u>	<u>1,214,042</u>		<u>83,158</u>
Expenditures					
General Administration	74,564	90,900	107,450		(16,550)
Streets	257,310	238,005	317,812		(79,807)
Planning and Zoning	7,776	6,089	13,100		(7,011)
Police	380,950	375,908	455,850		(79,942)
Fire	78,697	74,751	88,133		(13,382)
Golf Course	42,175	42,922	43,000		(78)
Building Maintenance	512	2,280	10,000		(7,720)
Park	9,332	8,189	16,900		(8,711)
Tree Board	2,161	150	3,000		(2,850)
Transfers Out	308,631	509,919	283,700		226,219
Cash Forward	-	-	421,661		(421,661)
Total Expenditures	<u>1,162,108</u>	<u>1,349,113</u>	<u>1,760,606</u>		<u>(411,493)</u>
Receipts Over (Under) Expenditures	128,755	(51,913)			
Unencumbered Cash - Beginning	<u>641,116</u>	<u>769,871</u>			
Unencumbered Cash - Ending	\$ <u>769,871</u>	<u>717,958</u>			

CITY OF ANTHONY, KANSAS
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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 25,320	31,665	33,246	(1,581)
Gas Sales	15,169	23,585	20,000	3,585
Lease and Rental Income	11,605	10,180	9,146	1,034
State Grant	90,186	28,392	600,000	(571,608)
Cares Act Reimbursement	-	-	25,000	(25,000)
Neighborhood Revitalization Rebate	(1,066)	(1,456)	(2,000)	544
Total Receipts	<u>141,214</u>	<u>92,366</u>	<u>685,392</u>	<u>(593,026)</u>
Expenditures				
Personal Services	4,266	3,326	4,850	(1,524)
Contractual Services	11,729	13,379	18,010	(4,631)
Cash Forward	-	-	42,995	(42,995)
Commodities	21,749	27,050	26,000	1,050
Capital Outlay	84,963	37,319	620,000	(582,681)
Cares Act Expenditures	-	-	25,000	(25,000)
Transfers Out	-	50,000	50,000	-
Total Expenditures	<u>122,707</u>	<u>131,074</u>	<u>786,855</u>	<u>(655,781)</u>
Receipts Over (Under) Expenditures	18,507	(38,708)		
Unencumbered Cash - Beginning	<u>162,888</u>	<u>181,395</u>		
Unencumbered Cash - Ending	\$ <u>181,395</u>	<u>142,687</u>		

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

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
Receipts					
Taxes	\$ 221,750		197,101	212,140	(15,039)
Employee Contributions	109,224		122,912	126,000	(3,088)
Employer Contributions	260,362		285,816	294,000	(8,184)
Neighborhood Revitalization Rebate	(10,510)		(2,027)	(15,000)	12,973
Total Receipts	580,826		603,802	617,140	(13,338)
Expenditures					
Social Security	35,451		33,905	-	33,905
Health and Life Insurance	424,763		448,596	670,200	(221,604)
Retirement	45,385		43,665	-	43,665
Miscellaneous	2,171		2,756	30	2,726
Workers Compensation	7,511		10,280	-	10,280
Cash Forward	-		-	35,000	(35,000)
Total Expenditures	515,281		539,202	705,230	(166,028)
Receipts Over (Under) Expenditures	65,545		64,600		
Unencumbered Cash - Beginning	147,558		213,103		
Unencumbered Cash - Ending	\$ 213,103		277,703		

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

		Prior Year Actual	Current Year		Variance Over (Under)
			Actual	Budget	
Receipts					
Taxes	\$	68,100	63,905	68,450	(4,545)
Neighborhood Revitalization Rebate		(3,358)	(2,728)	(4,200)	1,472
Total Receipts		64,742	61,177	<u>64,250</u>	<u>(3,073)</u>
Expenditures					
Appropriations to Library Board		63,499	62,772	<u>64,250</u>	<u>(1,478)</u>
Receipts Over (Under) Expenditures		1,243	(1,595)		
Unencumbered Cash - Beginning		352	1,595		
Unencumbered Cash - Ending	\$	<u>1,595</u>	<u>-</u>		

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

		Prior Year Actual	Current Year		Variance Over (Under)
			Actual	Budget	
Receipts					
State of Kansas - Liquor Tax	\$	4,034	3,766	4,846	(1,080)
Expenditures					
Contractual Services		454	619	1,050	(431)
Commodities		-	1,481	5,014	(3,533)
Capital Outlay		-	-	20,000	(20,000)
Total Expenditures		454	2,100	26,064	(23,964)
Receipts Over (Under) Expenditures		3,580	1,666		
Unencumbered Cash - Beginning		16,362	19,942		
Unencumbered Cash - Ending	\$	19,942	21,608		

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

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
State of Kansas - Fuel Tax	\$ 54,248	59,541	48,190	11,351
Expenditures				
Personal Services	6,537	9,943	11,000	(1,057)
Commodities	7,137	-	100,000	(100,000)
Capital Outlay	68	-	66,722	(66,722)
Total Expenditures	13,742	9,943	177,722	(167,779)
Receipts Over (Under) Expenditures	40,506	49,598		
Unencumbered Cash - Beginning	75,142	115,648		
Unencumbered Cash - Ending	\$ 115,648	165,246		

CITY OF ANTHONY, KANSAS
Industrial 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)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Taxes	\$ 35	2	100	(98)
Reimbursements	16,386	869	610	259
Total Receipts	16,421	871	<u>710</u>	<u>161</u>
Expenditures				
Contractual Services	15,943	8,377	40,431	(32,054)
Capital Outlay	-	10,052	-	10,052
Total Expenditures	15,943	18,429	<u>40,431</u>	<u>(22,002)</u>
Receipts Over (Under) Expenditures	478	(17,558)		
Unencumbered Cash - Beginning	39,638	40,116		
Unencumbered Cash - Ending	\$ 40,116	22,558		

CITY OF ANTHONY, KANSAS
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)

		Prior Year Actual	Current Year		Variance Over (Under)
			Actual	Budget	
Receipts					
Taxes	\$	52,415	49,198	53,164	(3,966)
Pool Improvement Charge		39,447	41,244	42,000	(756)
Neighborhood Revitalization Rebate		(2,585)	(2,100)	(3,300)	1,200
Total Receipts		89,277	88,342	91,864	(3,522)
Expenditures					
Appropriations		49,830	47,098	49,865	(2,767)
Transfers Out		40,997	41,244	42,000	(756)
Total Expenditures		90,827	88,342	91,865	(3,523)
Receipts Over (Under) Expenditures		(1,550)	-		
Unencumbered Cash - Beginning		1,550	-		
Unencumbered Cash - Ending	\$	-	-		

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 32,627	23,950
Expenditures		
Contractual Services	5,567	8,095
Receipts Over (Under) Expenditures	27,060	15,855
Unencumbered Cash - Beginning	68,521	95,581
Unencumbered Cash - Ending	\$ 95,581	111,436

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

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Capital Outlay	64,463	-
Receipts Over (Under) Expenditures	(64,463)	-
Unencumbered Cash - Beginning	64,464	1
Unencumbered Cash - Ending	\$ 1	1

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

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	\$ 9,482	10,976
Federal Aid	12,940	254,984
State Aid	43,565	6,189
Transfers In	356,163	750,855
Total Receipts	422,150	1,023,004
Expenditures		
Capital Outlay	450,360	247,623
Transfers Out	5,598	-
Total Expenditures	455,958	247,623
Receipts Over (Under) Expenditures	(33,808)	775,381
Unencumbered Cash - Beginning	871,859	850,367
Prior Year Cancelled Encumbrances	12,316	-
Unencumbered Cash - Ending	\$ 850,367	1,625,748

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

	Prior Year Actual	Current Year Actual
Receipts		
Transient Guest Tax	\$ 23,324	8,063
Transfers In	5,598	-
Total Receipts	28,922	8,063
Expenditures		
Contractual Services	8,450	22,379
Receipts Over (Under) Expenditures	20,472	(14,316)
Unencumbered Cash - Beginning	4,524	24,996
Unencumbered Cash - Ending	\$ 24,996	10,680

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

	Prior Year Actual	Current Year Actual
Receipts		
Project Receipts	\$ 2,281,000	206,706
Expenditures		
Capital Outlay	2,451,217	36,489
Receipts Over (Under) Expenditures	(170,217)	170,217
Unencumbered Cash - Beginning	-	(170,217)
Unencumbered Cash - Ending	\$ (170,217)	-

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Grant Proceeds	\$ -	157,950
Expenditures	-	-
Receipts Over (Under) Expenditures	-	157,950
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	157,950

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 57,017	60,532	63,398	(2,866)
Special Assessments	1,868	191	500	(309)
Neighborhood Revitalization Rebate	(2,862)	(2,653)	(3,500)	847
Total Receipts	56,023	58,070	60,398	(2,328)
Expenditures				
Principal	45,000	45,000	45,000	-
Interest	10,270	8,265	9,000	(735)
Commissions and Postage	1	1	2	(1)
Cash Basis Reserve	-	-	13,735	(13,735)
Total Expenditures	55,271	53,266	67,737	(14,471)
Receipts Over (Under) Expenditures	752	4,804		
Unencumbered Cash - Beginning	11,428	12,180		
Unencumbered Cash - Ending	\$ 12,180	16,984		

CITY OF ANTHONY, KANSAS
Series 2010 GO Bond Debt Service Fund
Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 25,395	24,566
Expenditures		
Principal	20,000	20,000
Interest	5,395	4,565
Total Expenditures	25,395	24,565
Receipts Over (Under) Expenditures	-	1
Unencumbered Cash - Beginning	15,009	15,009
Unencumbered Cash - Ending	\$ 15,009	15,010

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 199,102	199,102
Expenditures		
Principal	85,993	88,143
Interest	113,109	110,959
Total Expenditures	199,102	199,102
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	166,497	166,497
Unencumbered Cash - Ending	\$ 166,497	166,497

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 341,863	270,847
Expenditures		
Principal	246,750	245,672
Interest and Fees	48,720	41,398
Total Expenditures	295,470	287,070
Receipts Over (Under) Expenditures	46,393	(16,223)
Unencumbered Cash - Beginning	248,147	294,540
Unencumbered Cash - Ending	\$ 294,540	278,317

CITY OF ANTHONY, KANSAS
Series 2013 Electric Bond Debt Service Reserve Fund

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	2,422	2,422
Unencumbered Cash - Ending	\$ 2,422	2,422

CITY OF ANTHONY, KANSAS
Series 2013 Water Bond Debt Service Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 19,910	19,910
Expenditures	-	-
Receipts Over (Under) Expenditures	19,910	19,910
Unencumbered Cash - Beginning	136,053	155,963
Unencumbered Cash - Ending	\$ 155,963	175,873

CITY OF ANTHONY, KANSAS
Series 2017 Electric Bond Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 903,444	600,000
Expenditures		
Principal	120,000	125,000
Interest	92,985	88,185
Total Expenditures	212,985	213,185
Receipts Over (Under) Expenditures	690,459	386,815
Unencumbered Cash - Beginning	485,031	1,175,490
Unencumbered Cash - Ending	\$ 1,175,490	1,562,305

CITY OF ANTHONY, KANSAS
Series 2017 Electric Bond Debt Service Reserve Fund

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2021

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

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	214,898	214,898
Unencumbered Cash - Ending	\$ 214,898	214,898

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

	Prior Year Actual	Current Year Actual
Receipts		
KDHE Loan Proceeds	\$ 312,378	20,000
Expenditures		
Professional Fees	67,026	20,000
Receipts Over (Under) Expenditures	245,352	-
Unencumbered Cash - Beginning	(245,352)	-
Unencumbered Cash - Ending	\$ -	-

CITY OF ANTHONY, KANSAS
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)

		Prior Year Actual	Current Year		Variance Over (Under)
			Actual	Budget	
Receipts					
Metered Electric Sales	\$	3,646,185	3,786,673	6,269,500	(2,482,827)
Penalties		45,055	51,793	-	51,793
Reimbursements		470,851	365,309	800,000	(434,691)
Franchise Fees		182,350	176,008	300,000	(123,992)
Miscellaneous		5,220	-	-	-
Interest		6,777	2,446	4,000	(1,554)
Connect and Nonpayment Fees		1,850	4,034	-	4,034
Total Receipts		<u>4,358,288</u>	<u>4,386,263</u>	<u>7,373,500</u>	<u>(2,987,237)</u>
Expenditures					
Administration		135,829	139,863	285,900	(146,037)
Production		2,071,938	2,160,261	3,801,150	(1,640,889)
Distribution		527,428	534,946	809,750	(274,804)
Capital Outlay		19,818	5,069	137,500	(132,431)
Cash Forward		-	-	504,435	(504,435)
Miscellaneous		-	119	-	119
Transfers Out		1,135,637	899,223	2,863,000	(1,963,777)
Overpayments		9,535	-	-	-
Total Expenditures		<u>3,900,185</u>	<u>3,739,481</u>	<u>8,401,735</u>	<u>(4,662,254)</u>
Receipts Over (Under) Expenditures		458,103	646,782		
Unencumbered Cash - Beginning		<u>2,087,968</u>	<u>2,546,071</u>		
Unencumbered Cash - Ending	\$	<u><u>2,546,071</u></u>	<u><u>3,192,853</u></u>		

CITY OF ANTHONY, KANSAS
Sewage 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)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Service Charge	\$ 572,156	565,960	580,000	(14,040)
Penalties	7,290	6,426	8,000	(1,574)
Reimbursements	7,039	3,653	4,060	(407)
Total Receipts	586,485	576,039	592,060	(16,021)
Expenditures				
Administration	43,816	44,905	58,600	(13,695)
Treatment	162,655	186,341	199,250	(12,909)
Cash Froward	-	-	138,606	(138,606)
Capital Outlay	-	-	5,000	(5,000)
Transfers Out	386,913	315,897	355,050	(39,153)
Total Expenditures	593,384	547,143	756,506	(209,363)
Receipts Over (Under) Expenditures	(6,899)	28,896		
Unencumbered Cash - Beginning	237,792	230,893		
Unencumbered Cash - Ending	\$ 230,893	259,789		

CITY OF ANTHONY, KANSAS
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)

			Current Year		Variance
	Prior Year Actual		Actual	Budget	Over Over (Under)
Receipts					
Metered Water Sales	\$ 1,009,616		1,048,636	885,000	163,636
Licenses and Fees	21,396		24,391	9,000	15,391
Lake Leases	8,003		7,099	10,500	(3,401)
Bulk Water Sales-Resale	17,114		18,382	-	18,382
Penalties	10,004		9,332	7,000	2,332
Reimbursements	5,818		2,797	6,500	(3,703)
Interest	1,426		470	1,500	(1,030)
Lake Maintenance and Improvement	10,789		12,066	6,800	5,266
Community Lake Assistance	2,900		2,900	2,900	-
Connect and Nonpayment Fees	1,570		2,460	1,500	960
Sale of Lake Lots	-		41,675	-	41,675
Total Receipts	<u>1,088,636</u>		<u>1,170,208</u>	<u>930,700</u>	<u>239,508</u>
Expenditures					
Administration	103,126		111,006	134,075	(23,069)
Production	47,133		59,279	77,650	(18,371)
Distribution	273,066		274,553	341,630	(67,077)
Capital Outlay	17,170		-	12,000	(12,000)
Lake Maintenance	51,921		98,930	110,350	(11,420)
Cash Forward	-		-	285,013	(285,013)
Transfers Out	267,719		352,242	266,162	86,080
Total Expenditures	<u>760,135</u>		<u>896,010</u>	<u>1,226,880</u>	<u>(330,870)</u>
Receipts Over (Under) Expenditures	328,501		274,198		
Unencumbered Cash - Beginning	<u>346,015</u>		<u>674,516</u>		
Unencumbered Cash - Ending	\$ <u><u>674,516</u></u>		<u><u>948,714</u></u>		

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	13,196
Expenditures		
Lease	-	88,378
Receipts Over (Under) Expenditures	-	(75,182)
Unencumbered Cash - Beginning	1,635,017	1,635,017
Unencumbered Cash - Ending	\$ 1,635,017	1,559,835

CITY OF ANTHONY, KANSAS
Electric System Equipment Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursed Expenses	\$ 9,374	-
Transfers In	403,444	283,830
Total Receipts	412,818	283,830
Expenditures		
Capital Outlay	14,583	9,997
Transfers Out	403,444	283,830
Total Expenditures	418,027	293,827
Receipts Over (Under) Expenditures	(5,209)	(9,997)
Unencumbered Cash - Beginning	1,913,166	1,907,957
Unencumbered Cash - Ending	\$ 1,907,957	1,897,960

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

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	80,000	80,000
Unencumbered Cash - Ending	\$ 80,000	80,000

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

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	6,454	6,454
Unencumbered Cash - Ending	\$ 6,454	6,454

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 10,800	10,800
Reimbursed Expense	17,500	4,500
Total Receipts	28,300	15,300
Expenditures		
Capital Outlay	17,500	12,500
Receipts Over (Under) Expenditures	10,800	2,800
Unencumbered Cash - Beginning	148,300	159,100
Unencumbered Cash - Ending	\$ 159,100	161,900

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

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	\$ 1,290	-
Expenditures	-	-
Receipts Over (Under) Expenditures	1,290	-
Unencumbered Cash - Beginning	102,043	103,333
Unencumbered Cash - Ending	\$ 103,333	103,333

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

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	67,962	67,962
Unencumbered Cash - Ending	\$ 67,962	67,962

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

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 12,161	3,820
Donations	-	60,000
Total Receipts	12,161	63,820
Expenditures		
Community Projects	19,410	48,514
Receipts Over (Under) Expenditures	(7,249)	15,306
Unencumbered Cash - Beginning	774,583	767,334
Unencumbered Cash - Ending	\$ 767,334	782,640

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

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	\$ 357	80
Expenditures		
Miscellaneous	381	700
Receipts Over (Under) Expenditures	(24)	(620)
Unencumbered Cash - Beginning	26,614	26,590
Unencumbered Cash - Ending	\$ 26,590	25,970

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

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
Receipts					
Appropriations	\$ 49,830		47,098	49,864	(2,766)
Swimming Pool Receipts	8,169		13,942	15,000	(1,058)
Concession Receipts	3,457		6,432	7,000	(568)
Program Receipts	5,105		9,613	7,500	2,113
Donations	1,670		8,310	20,000	(11,690)
Reimbursements	7,048		1,200	18,000	(16,800)
Pool Improvement Charge	-		18	-	18
Total Receipts	<u>75,279</u>		<u>86,613</u>	<u>117,364</u>	<u>(30,751)</u>
Expenditures					
Personal Services	19,066		39,614	66,424	(26,810)
Contractual Services	9,749		17,615	23,525	(5,910)
Commodities	15,840		21,536	22,375	(839)
Capital Outlay	-		17,250	35,000	(17,750)
Total Expenditures	<u>44,655</u>		<u>96,015</u>	<u>147,324</u>	<u>(51,309)</u>
Receipts Over (Under) Expenditures	30,624		(9,402)		
Unencumbered Cash - Beginning	<u>56,694</u>		<u>87,318</u>		
Unencumbered Cash - Ending	\$ <u>87,318</u>		<u>77,916</u>		

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

	Prior Year Actual	Current Year Actual
Receipts		
Appropriations From City	\$ 63,499	62,129
Grants	12,383	11,867
Donations	2,480	32,385
Book Sales	-	83
Investment Income	1,493	1,025
Miscellaneous Revenue	9,579	4,829
Total Receipts	89,434	112,318
Expenditures		
Salaries and Wages	71,725	67,734
Payroll Taxes	6,523	8,545
KPERS	1,964	2,386
Insurance	7,966	9,127
Penalties and Interest	-	64
Advertising	42	-
Books	12,054	11,971
Utilities	5,824	6,659
Repairs and Maintenance	14,100	9,231
Supplies	13,006	7,000
Accounting Services	-	1,640
Miscellaneous	60	5,239
Market Value Adjustment	(54,250)	(79,683)
Total Expenditures	79,014	49,913
Receipts Over (Under) Expenditures	10,420	62,405
Unencumbered Cash and Investments - Beginning	1,001,449	1,011,869
Unencumbered Cash and Investments - Ending	\$ 1,011,869	1,074,274

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

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax	\$ 21,606	125,767	116,444	30,929
911 Memorial Account	448	-	32	416
Insurance Proceeds	-	13,983	13,983	-
Service Deposits	60,355	20,903	7,450	73,808
Total	\$ 82,409	160,653	137,909	105,153