CITY OF PARSONS, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2021

CITY OF PARSONS, KANSAS

For the Year Ended December 31, 2021

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CITY OF PARSONS, KANSAS

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Commissioners
City of Parsons, Kansas

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinion" 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 of Parsons 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 of Parsons 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 Opinion
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 opinion.

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 of Parsons 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 opinion. 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.

Other Matters
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, 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 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 City of Parsons, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated May 10, 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/municipalservices. 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.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

April 25, 2022
Chanute, Kansas

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2021
General Fund	$ 328,131.61	$ 7,253,625.01	$ 7,271,236.77	$ 310,519.85	$ 239,240.54	$ 549,760.39
Special Purpose Funds:						
Industrial	261,446.53	57,098.46	-	318,544.99	-	318,544.99
Library	-	359,597.47	359,597.47	-	-	-
Library Employee Benefits	-	74,155.98	74,155.98	-	-	-
Special Highway	128,193.44	274,862.93	269,096.25	133,960.12	-	133,960.12
Special Parks	9,930.45	16,937.95	21,858.21	5,010.19	-	5,010.19
Special Alcohol	18,944.64	16,937.95	20,000.00	15,882.59	-	15,882.59
Tourism	78,978.49	188,654.80	126,334.10	141,299.19	5,183.45	146,482.64
Drug Seizure	6,542.17	2,068.39	2,645.00	5,965.56	-	5,965.56
Economic Development Sales Tax	334,048.22	504,412.67	294,681.66	543,779.23	20,820.00	564,599.23
Park Facilities Sales Tax	263,587.46	208,808.27	258,131.69	214,264.04	-	214,264.04
Street Sales Tax	480,279.40	415,210.23	723,733.70	171,755.93	541,413.40	713,169.33
Public Safety Sales Tax	861,363.50	865,848.33	858,250.17	868,961.66	75,759.19	944,720.85
Union Pacific Proceeds	679,794.00	34,992.03	-	714,786.03	-	714,786.03
Carnegie Building	4,622.45	-	3,000.00	1,622.45	-	1,622.45
Municipal Auditorium Reserve	48,020.41	69.94	-	48,090.35	-	48,090.35
USDA Loan	207,556.74	3,688.04	110,000.00	101,244.78	-	101,244.78
Parsons Museum	2,903.74	8,364.78	10,732.48	536.04	-	536.04
Capital Improvements Reserve	(448,338.62)	1,003,537.91	533,696.07	21,503.22	121,511.74	143,014.96
America Rescue Plan Act	-	723,138.46	170,213.99	552,924.47	-	552,924.47
Municipal Equipment Reserve	37,500.00	9,661.00	34,100.00	13,061.00	-	13,061.00
Community Organizations	3,132.94	-	-	3,132.94	-	3,132.94
Community Revitalization and Development	18,555.96	30,635.91	16,690.77	32,501.10	15,120.00	47,621.10
Bond and Interest Funds:						
Bond and Interest	-	1,838,157.00	1,524,494.54	313,662.46	-	313,662.46
Capital Project Funds:						
FCIP Project	-	626,967.41	626,967.41	-	-	-
Business Funds:						
Water Utility	1,134,051.96	3,026,909.01	2,837,983.27	1,322,977.70	246,091.48	1,569,069.18
CIP Water Reserve	12,345.80	-	51,530.88	(39,185.08)	100,000.00	60,814.92
Sewer Utility	857,127.83	2,141,522.32	2,225,993.21	772,656.94	44,335.42	816,992.36
COPC CIP Sewer Reserve	20,571.69	206,209.38	358,625.00	(131,843.93)	-	(131,843.93)
Sanitation Utility	309,859.73	1,273,265.71	1,201,000.83	382,124.61	51,502.18	433,626.79
Stormwater Utility	381,670.99	309,127.68	479,600.13	211,198.54	169,975.00	381,173.54

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

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2021
Business Funds: (Continued)						
EPA Compliance Utility	$ 1,291,187.27	$ 724,713.36	$ 1,061,435.76	$ 954,464.87	$ 303,210.00	$ 1,257,674.87
Utility Reserve	7,435.00	15,000.00	20,885.00	1,550.00	22,550.00	24,100.00
Equipment Maintenance	42,692.94	244,635.86	241,235.55	46,093.25	5,422.09	51,515.34
Health Insurance Reserve	939,490.59	853,292.57	1,036,501.91	756,281.25	9.40	756,290.65
Trust Funds:						
D.V. Reed Trust	391.94	14,722.49	4,500.00	10,614.43	-	10,614.43
Oakwood Cemetery Perpetual Care	85,290.85	11,750.00	-	97,040.85	-	97,040.85
Total Reporting Entity (Excluding Agency Funds)	$ 8,407,310.12	$ 23,338,579.30	$ 22,828,907.80	$ 8,916,981.62	$ 1,962,143.89	$ 10,879,125.51

Composition of Cash:	
Cash on Hand	$ 1,300.00
Checking Accounts:	
City Treasurer	2,710,732.03
Arts and Humanities Account	5,514.58
Tree Advisory Board Account	878.55
Operations Brighter Touch	1,111.72
Senior Center Account	12,123.98
Lake Advisory Board Account	47,098.44
DV Reed Trust Account	10,614.43
Flexible Spending Account	1,561.02
Investments:	
Certificates of Deposit	8,218,199.93
Senior Center Certificates of Deposit	102,312.56
Total Cash	11,111,447.24
Agency Funds Per Schedule 3	(232,321.73)
Total Reporting Entity (Excluding Agency Funds)	$ 10,879,125.51

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Parsons, Kansas, (the City) is incorporated as a City of the first class, under the provisions of K.S.A. 13-101 *et seq*. The City operates under a Commission-City Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, electric, water and sewer, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services.

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

Financial Reporting Entity
The City of Parsons, Kansas (the City) is a municipal corporation governed by an elected five member commission. This financial statement presents the City of Parsons, Kansas.

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

> Parsons Public Library
> The City of Parsons Library Board operates the City's public library. Acquisition or disposition of real property by the Board must be approved by the City. Separate audited financial statements are available at the Library.
>
> Parsons Housing Authority – The Parsons 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 ordinances must be approved by the City. Separate audited financial statements are available at the Authority.

Regulatory Basis Fund Types
A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the City of Parsons, Kansas, for the year of 2021:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types (Continued)

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.

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 in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

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

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

Basis of Presentation – Regulatory 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 municipality 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 municipality to use the regulatory basis of accounting.

Pension Plan

Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System, or the State of Kansas Police and Fire Retirement System, both of which are a multi-employer state-wide pension plan. The City's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State of Kansas.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as cash receipts. In the financial statement and budget schedule comparisons presented in this report, reimbursements and refunds are recorded as cash receipts. The reimbursements are recorded as cash receipts when received by the City Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Property Taxes

In accordance with governing state 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 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the City. Special assessments paid prior to the issuance of general obligation bonds are recorded as cash receipts in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as cash receipts in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the City bond and interest fund to finance delinquent special assessments receivable.

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, and business funds. Although directory rather than mandatory, the statutes provide for the following timetable in the adoption of the legal annual operating budget:

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

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. During the year ended December 31, 2021 the City amended the budget for the General Fund, Tourism Fund, Park Sales Tax Fund, Street Sales Tax Fund, Bond and Interest Fund, and Stormwater Utility Fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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 capital projects funds, trust funds, permanent funds, and the following special purpose funds:

- Carnegie Building Fund
- Municipal Auditorium Reserve Fund
- Parsons Museum Fund
- Capital Improvements Reserve Fund
- Municipal Equipment Reserve Fund
- Community Organizations Fund
- USDA Loan Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

As shown in Statement 1, the City was in apparent violation with K.S.A. 10-1,113. The City has obligated expenditures in excess of available monies in the CIP Water Reserve Fund and COPC CIP Sewer Reserve Fund, however, K.S.A 10-1,116 provides that under certain situations, the funds can end the year with a negative unencumbered cash balance and therefore, are exempt from the cash basis laws of the State of Kansas. These funds met the criteria under the statutes and therefore, are deemed not to be in violation of the Kansas cash basis law. As shown in Schedule 1, the City was in compliance with Kansas budget laws.

The City was in apparent violation of K.S.A. 10-130, which required bond payments to be remitted to the state fiscal agency at least 20 days before the redemption of such bonds and the payment of the interest thereon. In apparent violation of K.S.A. 10-130, two bond payments were received by the Office of the State Treasurer thirteen days prior to the redemption date and one bond payment was received four days prior to the redemption date.

Management is not aware of any other statutory violations.

3. DEPOSITS AND INVESTMENTS

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 branch 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 bank provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the Government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2021.

Deposits: At year-end, the City's carrying amount of deposits was $11,110,147.24 and the bank balance was $11,530,488.34 The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $757,075.60 was covered by FDIC insurance and $10,773,412.74 was collateralized with pledged securities held by the pledging financial institutions' agents in the City's name.

4. 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	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Paid With Utility Receipts									
Series 2012-A	1.15-2.30%	February 1, 2012	$ 9,175,000.00	August 1, 2025	$ 1,920,000.00	$ -	$ (1,920,000.00)	$ -	$ 39,352.50
Paid With State Fuel Tax									
Series 2013	1.00-2.00%	January 2, 2013	2,500,000.00	September 1, 2028	1,430,000.00	-	(1,260,000.00)	170,000.00	14,150.00
Paid With State Fuel Tax									
Series 2021	3.00%	January 6, 2021	3,615,000.00	September 1, 2035	-	3,615,000.00	-	3,615,000.00	70,793.75
KDHE Loans:									
Kansas Water Pollution Control	2.94%	October 31, 2003	7,100,000.00	September 1, 2025	2,200,603.30	-	(414,811.93)	1,785,791.37	61,671.11
EPA Compliance (C20-1957-02)	2.23%	November 15, 2012	6,323,886.00	September 1, 2034	4,315,480.42	-	(322,583.98)	3,992,896.44	94,446.78
Capital Leases:									
2017 COP Series A & B	2.27 to 3.50%	April 12, 2017	3,420,000.00	October 1, 2022	1,205,000.00	-	(595,000.00)	610,000.00	31,967.41
Fire Trucks	2.440%	January 22, 2014	1,607,751.45	May 14, 2021	122,461.80	-	(122,461.80)	-	3,301.79
Street Sweeper	3.520%	April 9, 2019	70,146.38	January 15, 2021	17,851.86	-	(17,851.86)	-	998.93
Tractor	1.390%	September 27, 2021	78,000.00	October 1, 2025	-	78,000.00	(4,735.91)	73,264.09	285.15
Total Contractual Indebtedness					$ 11,211,397.38	$ 3,693,000.00	$ (4,657,445.48)	$ 10,246,951.90	$ 316,967.42

4. LONG-TERM DEBT (Continued)

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

Issue	2022	2023	2024	2025	2026	2027-2031	2032-2034	Less Proceeds not Drawndown	Total
Principal									
General Obligation Bonds									
Series 2013	$ 170,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 170,000.00
Series 2021	345,000.00	500,000.00	520,000.00	550,000.00	150,000.00	805,000.00	745,000.00	-	3,615,000.00
Revolving Loans									
Kansas Water Pollution Control	427,097.04	439,745.98	452,769.52	466,178.83	-	-	-	-	1,785,791.37
EPA Compliance	314,323.83	321,372.33	328,578.89	335,947.05	343,480.43	1,836,449.92	946,631.60	(433,887.61)	3,992,896.44
Capital Leases									
COP Series A & B	610,000.00	-	-	-	-	-	-	-	610,000.00
Tractor	14,351.51	19,366.13	19,635.39	19,911.06	-	-	-	-	73,264.09
Total Principal Payments	1,880,772.38	1,280,484.44	1,320,983.80	1,372,036.94	493,480.43	2,641,449.92	1,691,631.60	(433,887.61)	10,246,951.90
Interest									
General Obligation Bonds									
Series 2013	24,450.00	-	-	-	-	-	-	-	24,450.00
Series 2021	108,450.00	98,100.00	83,100.00	67,500.00	51,000.00	185,400.00	57,950.00		651,500.00
Revolving Loans									
Kansas Water Pollution Control	49,386.00	36,737.06	23,713.52	10,304.21	10,304.21		-	-	130,445.00
EPA Compliance	102,706.93	95,658.43	88,451.87	81,083.71	73,550.33	248,703.88	47,407.71	-	737,562.86
Capital Leases									
COP Series A & B	16,184.72	-	-	-	-	-	-	-	16,184.72
Tractor	996.82	718.11	448.85	173.17	-	-	-	-	2,336.95
Total Interest Payments	302,174.47	231,213.60	195,714.24	159,061.09	134,854.54	434,103.88	105,357.71	-	1,562,479.53
Total Principal and Interest	$ 2,182,946.85	$ 1,511,698.04	$ 1,516,698.04	$ 1,531,098.03	$ 628,334.97	$ 3,075,553.80	$ 1,796,989.31	$ (433,887.61)	$ 11,809,431.43

5. CAPITAL LEASE OBLIGATIONS

The City has entered into a capital lease agreement in order to provide for the altering, improving and equipping of certain public buildings and to make certain energy conservation and management improvements to existing city utilities and public infrastructure. Payments are made on April 1 and October 1, including interest ranging from 2.27-3.50%. Final maturity of the lease is October 1, 2022. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 626,184.72
	626,184.72
Less imputed interest	(16,184.72)
Net Present Value of Minimum Lease Payments	610,000.00
Less: Current Maturities	(610,000.00)
Long-Term Capital Lease Obligations	$ 0.00

The City has entered into a capital lease agreement in order to purchase a 2021 CASH IH Tractor. Payments are made quarterly, including interest rate of 1.39%. Final maturity of the lease is October 1, 2025. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2022	$ 15,348.33
2023	20,084.24
2024	20,084.24
2025	20,084.23
	75,601.04
Less imputed interest	(2,336.95)
Net Present Value of Minimum Lease Payments	73,264.09
Less: Current Maturities	(14,351.51)
Long-Term Capital Lease Obligations	$ 58,912.58

6. OPERATING LEASES

As of December 31, 2021 the City has entered into a number of operating leases for the placement of billboard advertisements on a month to month basis, a postage machine on a quarter to quarter basis, and various types of heavy equipment. Lease expense for the year ended December 31, 2021, was $72,986.27 Under the current lease agreements, there are no future minimum rental payments.

7. ECONOMIC DEVELOPMENT BONDS

The City has entered into various agreements to induce businesses to locate or expand operations in Parsons, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2021, there were three industrial revenue bond issues with principal balances due totaling $34,704,655.26.

8. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South 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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $314,946.48 for KPERS and $454,126.52 for KP&F for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $2,026,438.00 and $3,310,551.00 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 publically available on the website at www.kpers.org or can be obtained as described above.

9. CAPITAL PROJECTS

The following is a summary of capital project authorizations and expenditures to date:

PROJECT NAME	AUTHORIZED	EXPENDED THRU 12/31/20	ESTIMATED COMPLETION
Asphalt Street Improvements	$ 394,405.95	$ 394,405.95	Completed
Swimming Pool Improvements	280,255.00	280,255.00	Completed
Demolition and Site Clearance	17,000.00	17,000.00	Completed
Concrete Street Resurfacing – 1400 Morgan	229,482.57	229,482.57	Completed
Asphalt Street Improvements II	540,565.90	0.00	2022
Epoxy Coated Steel Storage Tank Water Treatment Plant	288,303.00	0.00	2022
US HWY59/Broadway to Clark	1,915,645.03	1,764,468.88	2022
Parsons Tri-City Airport Taxiway Construction	888,932.50	0.00	2022
Demolition and Site Clearance II	11,000.00	9,900.00	2022
CDBG Storm Water Project	474,000.00	358,625.00	2022
Wastewater Park Flow Pump Station	578,000.00	306,315.00	2022

10. NOTES RECEIVABLE AND LOANS RECEIVABLE

The City has established a Sales Tax Economic Development Revolving Loan Fund. The fund is the recipient of money paid back to the City of Parsons by industries which received Community Development Block Grants in earlier years. As repayment is made by these industries, the City makes loans to other qualifying industries. The loans due to the City at December 31, 2021, through the Sales Tax Economic Development Revolving Loan Fund were $378,099.49.

These notes receivable are not reflected in these regulatory basis financial statements of the City of Parsons, Kansas.

The City has made Community Development Loans through the Community Development Fund. The fund was the recipient of various HUD Grants in earlier years. Loans made with these monies are repaid and the City makes additional development loans from these repayments. The Community Development loan due to the City at December 31, 2021 was $1,745.95.

The City has entered into a real estate contract as the seller for a tract of land located in the city. The buyer, APEX Wood Products, has agreed to pay the city $100,000.00, due four years from the date of closing, or December 18, 2023. The real estate contract receivable due to the City at December 31, 2021 is as follows:

Apex Woods	$ 50,000.00

These loans and note receivable are not reflected in these regulatory basis financial statements of the City of Parsons, Kansas.

11. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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.

11. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Compensated Absences:
All full-time employees of the City with one year of employment are eligible for vacation benefits in varying annual amounts. Full time employees will be granted paid vacation time according to the following schedules:

Years Continuous Employment:	1-7	8-14	15+
Days Granted per Year:	12	15	18
Maximum Days Accrued	17	20	23
Vacation hours for sworn police officers:			
Years Continuous Employment:	1-7	8-14	15+
Days Granted per Year:	12	15	18
Maximum Days Accrued	17	20	23
Vacation hours for firefighters:			
Years Continuous Employment:	1-7	8-14	15+
Shifts Granted per Year:	5	7	9
Maximum Shifts Accrued	7	9	11

In the event of termination, an employee may in the discretion of the City Manager be compensated for unused vacation leave.

Sick leave accrues to all full-time employees at the rate of 3.69 hours per pay period to a maximum of 1,040 hours. Regular full time firefighters will accumulate sick leave at the rate of 4.89 hours per pay period to a maximum of 1,378 hours. Regular full time police officers will accrue sick leave at the rate of 3.81 hours per pay period to a maximum of 1,112 hours. Employees who terminate by other than retirement will not be paid for accumulated sick leave. Upon retirement 20% of any remaining sick leave will be paid if the total accrued is at least 40% of the maximum hours allowed.

The City determines a liability for compensated absences when the following conditions are met:

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria, the City has accrued a liability for annual leave which has been earned, but not taken, by City employees. The estimated liability for accrued annual leave at December 31, 2021, was $161,975.63. The City has not accrued a liability for sick leave earned, but not taken, by City employees, as the amounts cannot be reasonably estimated.

Other Post-Employment Benefits:
As provided by K.S.A. 12-5040, the local government 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 these financial statements.

11. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

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

12. RISK MANAGEMENT

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

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

13. COVID-19

On January 30, 2020, 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 risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, 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 liquidity for fiscal year 2022. Future potential impacts include a decline in sales tax collections and utility collections.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the City to assist with the risks and help offset incurred costs of the City. For the year ended December 31, 2021, the City received $723,138.46 as a result of the American Rescue Plan Act, of which $170,213.99 has been spent by year end.

14. CONTINGENT LIABILITIES

In the normal course of operations, the City receives grant funds from various federal agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

15. INTERFUND TRANSFERS

Operating and residual transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	FCIP Project	K.S.A. 12-1,118	$ 256,467.41
Special Highway	Bond and Interest	K.S.A. 12-197	189,696.25
Economic Development Sales Tax	FCIP Project	K.S.A. 12-1,118	57,500.00
Water Utility	General	K.S.A. 12-825d	275,000.00
Water Utility	Bond and Interest	K.S.A. 12-825d	373,442.13
Water Utility	Utility Reserve	K.S.A. 12-825d	15,000.00
Water Utility	FCIP Project	K.S.A. 12-825d	215,000.00
Sewer Utility	General	K.S.A. 12-825d	175,000.00
Sewer Utility	Bond and Interest	K.S.A. 12-825d	9,379.12
Sewer Utility	FCIP Project	K.S.A. 12-825d	98,000.00
Sanitation Utility	General	K.S.A. 12-825d	50,000.00

16. SUBSEQUENT EVENTS

The City evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition in the financial statements. However, the City did finance the purchase a new Pierce Enforcer Pumper Truck for $684,032.61 using a capital lease and purchased a new Chlortainer system for $329,000.00 using funds held in reserves.

SUPPLEMENTARY INFORMATION

Schedule 1

CITY OF PARSONS, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 7,331,740.00	$ 212,012.98	$ 7,543,752.98	$ 7,271,236.77	$ (272,516.21)
Special Purpose Funds:					
Industrial	150,000.00	-	150,000.00	-	(150,000.00)
Library	391,360.00	-	391,360.00	359,597.47	(31,762.53)
Library Employee Benefits	80,678.00	-	80,678.00	74,155.98	(6,522.02)
Special Highway	290,000.00	-	290,000.00	269,096.25	(20,903.75)
Special Parks	33,000.00	-	33,000.00	21,858.21	(11,141.79)
Special Alcohol	30,000.00	-	30,000.00	20,000.00	(10,000.00)
Tourism	144,250.00	-	144,250.00	126,334.10	(17,915.90)
Drug Seizure	5,000.00	-	5,000.00	2,645.00	(2,355.00)
Economic Development Sales Tax	366,775.00	37,634.28	404,409.28	294,681.66	(109,727.62)
Park Facilities Sales Tax	350,000.00	-	350,000.00	258,131.69	(91,868.31)
Street Sales Tax	735,000.00	-	735,000.00	723,733.70	(11,266.30)
Public Safety Sales Tax	1,141,760.00	-	1,141,760.00	858,250.17	(283,509.83)
Union Pacific Proceeds	100,000.00	-	100,000.00	-	(100,000.00)
Community Revitalization and Development	20,000.00	-	20,000.00	16,690.77	(3,309.23)
Bond and Interest Funds:					
Bond and Interest	1,566,267.00	-	1,566,267.00	1,524,494.54	(41,772.46)
Business Funds:					
Water Utility	2,885,250.00	56,977.90	2,942,227.90	2,837,983.27	(104,244.63)
Sewer Utility	2,399,400.00	5.00	2,399,405.00	2,225,993.21	(173,411.79)
Sanitation Utility	1,354,850.00	-	1,354,850.00	1,201,000.83	(153,849.17)
Stormwater Utility	550,000.00	-	550,000.00	479,600.13	(70,399.87)
EPA Compliance Utility	1,120,000.00	-	1,120,000.00	1,061,435.76	(58,564.24)

CITY OF PARSONS, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipt				
Ad Valorem Property Tax	$ 2,274,443.88	$ 2,378,381.47	$ 2,566,006.00	$ (187,624.53)
Delinquent Tax	107,058.44	87,949.91	90,000.00	(2,050.09)
Motor Vehicle Tax	307,822.91	323,162.22	313,119.00	10,043.22
Commercial Vehicle Tax	6,490.66	4,874.42	6,034.00	(1,159.58)
Recreational Vehicle Tax	2,470.03	2,678.67	2,439.00	239.67
16-20M Truck Tax	403.49	352.42	346.00	6.42
Watercraft Tax	-	-	770.00	(770.00)
Sales Tax	2,244,859.46	2,358,239.79	2,100,000.00	258,239.79
Franchise Taxes	861,990.40	994,004.25	902,500.00	91,504.25
In Lieu of Taxes	1,846.89	2,190.46	9,866.00	(7,675.54)
Special Assessments	16,370.48	9,726.20	35,000.00	(25,273.80)
Neighborhood Revitalization Rebate	-	(83,612.41)	-	(83,612.41)
Intergovernmental				
Local Alcoholic Liquor Tax	16,058.99	16,937.98	24,000.00	(7,062.02)
Federal Grant - Step	1,813.43	-	-	-
State Grant - Hwy Lane Maint.	62,252.83	62,167.15	45,000.00	17,167.15
Licenses and Permits				
Licenses, Permits & Fees	24,743.90	46,715.40	20,000.00	26,715.40
Charges for Services				
Cemetery Permits/Deeds	14,875.00	19,500.00	9,500.00	10,000.00
Fire Contracts	7,288.00	9,286.00	7,000.00	2,286.00
Park Fees	5,230.00	4,215.85	5,000.00	(784.15)
Auditorium Receipts	1,451.00	3,468.00	5,000.00	(1,532.00)
Vehicle Inspections	5,396.50	4,380.00	-	4,380.00
Fines, Forfeitures and Penalties				
Fines	129,677.40	166,708.21	185,150.00	(18,441.79)
Use of Money and Property				
Interest	29,772.53	10,109.34	20,000.00	(9,890.66)
Rental Income	29,995.00	24,900.00	30,100.00	(5,200.00)
Sale of Assets	-	100.00	-	100.00
Other Receipts				
Donations	-	55.00	-	55.00
Neighborhood Revitalization	425.00	-	-	-
Reimbursed Expense	161,629.82	212,012.98	384,800.00	(172,787.02)
Money from Other Entities	12,013.92	88,745.38	25,000.00	63,745.38
Miscellaneous	-	6,376.32	5,000.00	1,376.32

CITY OF PARSONS, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts (Continued)				
Operating Transfers from:				
Health Insurance Reserve Fund	$ 150,000.00	$ -	$ -	$ -
Water Utility Fund	100,000.00	275,000.00	275,000.00	-
Sewer Utility Fund	50,000.00	175,000.00	175,000.00	-
Sanitation Utility Fund	25,000.00	50,000.00	50,000.00	-
Total Receipts	6,651,379.96	7,253,625.01	$ 7,291,630.00	$ (38,004.99)
Expenditures				
General Administrative Services				
Personal Services	108,198.59	98,606.58	$ 95,700.00	$ 2,906.58
Contractual Services	731,084.09	925,416.08	876,900.00	48,516.08
Commodities	35,293.78	49,842.25	32,600.00	17,242.25
Capital Outlay	-	3,170.00	1,000.00	2,170.00
City Manager				
Personal Services	219,546.78	230,822.45	222,700.00	8,122.45
Contractual Services	93,537.81	15,322.83	73,200.00	(57,877.17)
Commodities	8,589.32	9,668.50	6,000.00	3,668.50
Legal and Court				
Personal Services	94,705.50	87,579.35	89,900.00	(2,320.65)
Contractual Services	27,929.12	50,721.59	61,800.00	(11,078.41)
Commodities	2,424.34	1,674.96	1,200.00	474.96
Capital Outlay	-	158.44	-	158.44
Engineering				
Personal Services	107,137.72	107,444.66	123,900.00	(16,455.34)
Contractual Services	10,939.00	15,400.89	14,300.00	1,100.89
Commodities	3,639.34	4,258.76	3,300.00	958.76
Capital Outlay	-	954.00	-	954.00
Police				
Personal Services	1,587,152.93	1,626,352.23	2,154,000.00	(527,647.77)
Contractual Services	507,391.91	615,938.98	213,700.00	402,238.98
Commodities	103,203.52	128,642.98	124,700.00	3,942.98
Capital Outlay	15,385.48	22,809.21	17,000.00	5,809.21
Fire				
Personal Services	1,025,053.02	972,620.82	1,334,200.00	(361,579.18)
Contractual Services	280,236.46	343,904.60	53,450.00	290,454.60
Commodities	41,439.61	31,721.01	36,200.00	(4,478.99)
Capital Outlay	-	34,530.26	6,000.00	28,530.26
Street				
Personal Services	339,053.52	382,163.84	418,800.00	(36,636.16)
Contractual Services	194,616.23	222,181.73	156,500.00	65,681.73
Commodities	93,856.00	155,663.62	94,100.00	61,563.62
Capital Outlay	25,557.35	1,451.99	-	1,451.99

CITY OF PARSONS, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Parks				
Personal Services	$ 236,152.04	$ 223,775.92	$ 285,900.00	$ (62,124.08)
Contractual Services	85,792.66	110,498.65	51,800.00	58,698.65
Commodities	47,389.18	62,801.62	30,600.00	32,201.62
Airport				
Contractual Services	78,736.52	69,532.88	91,500.00	(21,967.12)
Commodities	6,660.93	12,292.01	12,500.00	(207.99)
Auditorium/Carnegie Arts Center				
Personal Services	190,659.59	188,490.48	189,450.00	(959.52)
Contractual Services	17,128.62	21,419.54	17,100.00	4,319.54
Commodities	4,557.88	5,713.55	6,900.00	(1,186.45)
Capital Outlay	6,668.00	526.86	-	526.86
Cemetery				
Personal Services	133,787.82	120,141.09	146,700.00	(26,558.91)
Contractual Services	24,984.74	40,295.01	17,700.00	22,595.01
Commodities	9,532.17	20,259.14	12,000.00	8,259.14
Operating Transfers to				
FCIP Project Fund	258,648.36	256,467.41	258,440.00	(1,972.59)
Total Certified Budget			7,331,740.00	(60,503.23)
Adjustments for Qualifying				
Budget Credits			212,012.98	(212,012.98)
Total Expenditures	6,756,669.93	7,271,236.77	$ 7,543,752.98	$ (272,516.21)
Receipts Over(Under) Expenditures	(105,289.97)	(17,611.76)		
Unencumbered Cash, Beginning	433,421.58	328,131.61		
Unencumbered Cash, Ending	$ 328,131.61	$ 310,519.85		

CITY OF PARSONS, KANSAS
INDUSTRIAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipt				
Ad Valorem Property Tax	$ 47,844.18	$ 49,965.07	$ 53,856.00	$ (3,890.93)
Delinquent Tax	2,310.68	1,876.41	1,300.00	576.41
Motor Vehicle Tax	6,662.05	6,805.21	6,583.00	222.21
Commercial Vehicle Tax	140.45	102.54	127.00	(24.46)
Watercraft Tax	-	-	16.00	(16.00)
Recreational Vehicle Tax	53.46	56.34	51.00	5.34
16-20M Truck Tax	8.69	7.63	7.00	0.63
In Lieu of Taxes	38.85	45.97	150.00	(104.03)
Neighborhood Revitalization Rebate	-	(1,760.71)	-	(1,760.71)
Total Receipts	57,058.36	57,098.46	$ 62,090.00	$ (4,991.54)
Expenditures				
General Government Appropriations	-	-	$ 150,000.00	$ (150,000.00)
Total Expenditures	-	-	$ 150,000.00	$ (150,000.00)
Receipts Over(Under) Expenditures	57,058.36	57,098.46		
Unencumbered Cash, Beginning	204,388.17	261,446.53		
Unencumbered Cash, Ending	$ 261,446.53	$ 318,544.99		

CITY OF PARSONS, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipt				
Ad Valorem Property Tax	$ 302,690.96	$ 314,645.52	$ 339,416.00	$ (24,770.48)
Delinquent Tax	14,216.97	11,691.43	8,000.00	3,691.43
Motor Vehicle Tax	40,941.83	43,006.57	41,669.00	1,337.57
Commercial Vehicle Tax	863.32	648.70	803.00	(154.30)
Watercraft Tax	-	-	102.00	(102.00)
Recreational Vehicle Tax	328.54	356.49	324.00	32.49
16-20M Truck Tax	53.66	46.90	46.00	0.90
In Lieu of Taxes	245.79	289.74	1,000.00	(710.26)
Neighborhood Revitalization Rebate	-	(11,087.88)	-	(11,087.88)
Total Receipts	359,341.07	359,597.47	$ 391,360.00	$ (31,762.53)
Expenditures				
Culture and Recreation				
Appropriations	359,341.07	359,597.47	$ 391,360.00	$ (31,762.53)
Total Expenditures	359,341.07	359,597.47	$ 391,360.00	$ (31,762.53)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

CITY OF PARSONS, KANSAS
LIBRARY EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipt				
Ad Valorem Property Tax	$ 65,585.66	$ 64,355.85	$ 69,435.00	$ (5,079.15)
Delinquent Tax	2,982.66	2,476.53	2,000.00	476.53
Motor Vehicle Tax	8,518.66	9,304.78	9,028.00	276.78
Commercial Vehicle Tax	179.62	140.56	174.00	(33.44)
Watercraft Tax	-	-	22.00	(22.00)
Recreational Vehicle Tax	68.36	77.19	70.00	7.19
16-20M Truck Tax	11.17	9.75	10.00	(0.25)
In Lieu of Taxes	53.26	59.27	50.00	9.27
Neighborhood Revitalization Rebate	-	(2,267.95)	-	(2,267.95)
Total Receipts	77,399.39	74,155.98	$ 80,789.00	$ (6,633.02)
Expenditures				
General Government				
Personal Services	73,852.76	74,155.98	$ 80,678.00	$ (6,522.02)
Total Expenditures	77,399.39	74,155.98	$ 80,678.00	$ (6,522.02)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

CITY OF PARSONS, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipt				
Highway Gas Tax	$ 249,114.04	$ 274,862.93	$ 220,620.00	$ 54,242.93
Total Receipts	249,114.04	274,862.93	$ 220,620.00	$ 54,242.93
Expenditures				
General Government				
Contractual Services	29,583.70	-	$ -	$ -
Commodities	85,000.00	65,000.00	65,000.00	-
Capital Outlay	8,217.65	14,400.00	25,000.00	(10,600.00)
Operating Transfers to:				
Bond and Interest Fund	193,905.00	189,696.25	200,000.00	(10,303.75)
Total Expenditures	316,706.35	269,096.25	$ 290,000.00	$ (20,903.75)
Receipts Over(Under) Expenditures	(67,592.31)	5,766.68		
Unencumbered Cash, Beginning	195,785.75	128,193.44		
Unencumbered Cash, Ending	$ 128,193.44	$ 133,960.12		

CITY OF PARSONS, KANSAS
SPECIAL PARKS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipt				
Local Alcoholic Liquor Tax	$ 16,059.01	$ 16,937.95	$ 24,000.00	$ (7,062.05)
Total Receipts	16,059.01	16,937.95	$ 24,000.00	$ (7,062.05)
Expenditures				
Culture and Recreation				
Contractual Services	33,000.00	21,858.21	$ 33,000.00	$ (11,141.79)
Commodities	4,666.06	-	-	-
Total Expenditures	37,666.06	21,858.21	$ 33,000.00	$ (11,141.79)
Receipts Over(Under) Expenditures	(21,607.05)	(4,920.26)		
Unencumbered Cash, Beginning	31,537.50	9,930.45		
Unencumbered Cash, Ending	$ 9,930.45	$ 5,010.19		

CITY OF PARSONS, KANSAS
SPECIAL ALCOHOL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipt				
Local Alcoholic Liquor Tax	$ 16,059.01	$ 16,937.95	$ 24,000.00	$ (7,062.05)
Total Receipts	16,059.01	16,937.95	$ 24,000.00	$ (7,062.05)
Expenditures				
Culture and Recreation				
Contractual Services	29,000.00	20,000.00	$ 30,000.00	$ (10,000.00)
Total Expenditures	29,000.00	20,000.00	$ 30,000.00	$ (10,000.00)
Receipts Over(Under) Expenditures	(12,940.99)	(3,062.05)		
Unencumbered Cash, Beginning	31,885.63	18,944.64		
Unencumbered Cash, Ending	$ 18,944.64	$ 15,882.59		

CITY OF PARSONS, KANSAS
TOURISM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipt				
State Guest Tax	$ 147,111.35	$ 180,654.80	$ 100,000.00	$ 80,654.80
Intergovernmental				
Tourism Grant	-	7,000.00	7,250.00	(250.00)
Other Receipts				
Reimbursed Expenses	-	1,000.00	1,000.00	-
BBBB Fees/Home Show	-	-	1,000.00	(1,000.00)
Total Receipts	147,111.35	188,654.80	$ 109,250.00	$ 79,404.80
Expenditures				
Culture and Recreation				
Personal Services	76,991.38	42,659.19	$ 46,950.00	$ (4,290.81)
Contractual Services	72,244.86	83,032.84	94,800.00	(11,767.16)
Commodities	2,784.53	642.07	2,500.00	(1,857.93)
Total Expenditures	152,020.77	126,334.10	$ 144,250.00	$ (17,915.90)
Receipts Over(Under) Expenditures	(4,909.42)	62,320.70		
Unencumbered Cash, Beginning	83,887.91	78,978.49		
Unencumbered Cash, Ending	$ 78,978.49	$ 141,299.19		

CITY OF PARSONS, KANSAS
DRUG SEIZURE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipt				
Property Seizure	$ 2,402.00	$ 2,058.33	$ 5,000.00	$ (2,941.67)
Use of Money and Property				
Interest Income	46.97	10.06	-	10.06
Total Receipts	2,448.97	2,068.39	$ 5,000.00	$ (2,931.61)
Expenditures				
General Government				
Commodities	-	2,245.00	$ 5,000.00	$ (2,755.00)
Capital Outlay	145.95	400.00	-	400.00
Total Expenditures	145.95	2,645.00	$ 5,000.00	$ (2,355.00)
Receipts Over(Under) Expenditures	2,303.02	(576.61)		
Unencumbered Cash, Beginning	4,239.15	6,542.17		
Unencumbered Cash, Ending	$ 6,542.17	$ 5,965.56		

CITY OF PARSONS, KANSAS
ECONOMIC DEVELOPMENT SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipt				
Sales Tax	$ 399,062.01	$ 415,210.23	$ 340,000.00	$ 75,210.23
Use of Money and Property				
Rent	35,070.00	36,370.00	32,000.00	4,370.00
Sale of Assets	20,177.82	10,000.00	-	10,000.00
Notes Receivable				
Principal Payments - E Cubator	270.94	290.76	-	290.76
Principal Payments - Rural Dev.	1,823.92	329.48	-	329.48
Interest Income - Rural Dev.	4,309.33	4,527.92	-	4,527.92
Other Receipts				
Miscellaneous	100.00	50.00	1,400.00	(1,350.00)
Reimbursed Expense	59,057.48	37,634.28	40,000.00	(2,365.72)
Total Receipts	519,871.50	504,412.67	$ 413,400.00	$ 91,012.67
Expenditures				
Capital Improvements				
Personal Services	51,074.98	87,761.95	$ 79,775.00	$ 7,986.95
Contractual Services	101,062.91	148,146.59	227,500.00	(79,353.41)
Commodities	-	1,273.12	2,000.00	(726.88)
Capital Outlay	97,572.88	-	-	-
Operating Transfers to:				
Union Pacific Proceeds Fund	25,000.00	-	-	-
USDA Loan Fund	203,316.54	-	-	-
FCIP Project Fund	57,225.98	57,500.00	57,500.00	-
Total Certified Budget			366,775.00	(72,093.34)
Adjustments for Qualifying Budget Credits			37,634.28	(37,634.28)
Total Expenditures	535,253.29	294,681.66	$ 404,409.28	$ (109,727.62)
Receipts Over(Under) Expenditures	(15,381.79)	209,731.01		
Unencumbered Cash, Beginning	349,430.01	334,048.22		
Unencumbered Cash, Ending	$ 334,048.22	$ 543,779.23		

CITY OF PARSONS, KANSAS
PARK FACILITIES SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipt				
Sales Tax	$ 199,531.04	$ 207,605.12	$ 180,000.00	$ 27,605.12
Other Receipts				
Reimbursed Expense	-	1,203.15	-	1,203.15
Total Receipts	199,531.04	208,808.27	$ 180,000.00	$ 28,808.27
Expenditures				
Capital Improvements				
Contractual Services	-	5,013.06	$ -	$ 5,013.06
Capital Outlay	158,993.79	253,118.63	350,000.00	(96,881.37)
Total Expenditures	158,993.79	258,131.69	$ 350,000.00	$ (91,868.31)
Receipts Over(Under) Expenditures	40,537.25	(49,323.42)		
Unencumbered Cash, Beginning	223,050.21	263,587.46		
Unencumbered Cash, Ending	$ 263,587.46	$ 214,264.04		

CITY OF PARSONS, KANSAS
STREET SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipt				
Sales Tax	$ 399,061.98	$ 415,210.23	$ 310,000.00	$ 105,210.23
Total Receipts	399,061.98	415,210.23	$ 310,000.00	$ 105,210.23
Expenditures				
Capital Improvements				
Capital Outlay	204,865.67	723,733.70	$ 735,000.00	$ (11,266.30)
Total Expenditures	204,865.67	723,733.70	$ 735,000.00	$ (11,266.30)
Receipts Over(Under) Expenditures	194,196.31	(308,523.47)		
Unencumbered Cash, Beginning	286,083.09	480,279.40		
Unencumbered Cash, Ending	$ 480,279.40	$ 171,755.93		

CITY OF PARSONS, KANSAS
PUBLIC SAFETY SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipt				
Sales Tax	$ 806,183.44	$ 861,927.33	$ 775,000.00	$ 86,927.33
Intergovernmental				
Federal Grant	-	3,921.00	-	3,921.00
Total Receipts	806,183.44	865,848.33	$ 775,000.00	$ 90,848.33
Expenditures				
Capital Improvements				
Contractual Services	48,850.00	36,920.00	$ 115,000.00	$ (78,080.00)
Capital Outlay	618,607.87	671,694.73	900,000.00	(228,305.27)
Debt Service				
Principal	280,593.37	145,049.57	125,210.00	19,839.57
Interest	9,229.65	4,585.87	1,550.00	3,035.87
Total Expenditures	957,280.89	858,250.17	$ 1,141,760.00	$ (283,509.83)
Receipts Over(Under) Expenditures	(151,097.45)	7,598.16		
Unencumbered Cash, Beginning	1,012,460.95	861,363.50		
Unencumbered Cash, Ending	$ 861,363.50	$ 868,961.66		

CITY OF PARSONS, KANSAS
UNION PACIFIC PROCEEDS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Interest Income	$ 5,472.52	$ 992.03	$ 2,000.00	$ (1,007.97)
Notes Receivable				
Principal Payments	8,737.23	33,927.86	20,000.00	13,927.86
Interest Payments	73.87	72.14	360.00	(287.86)
Operating Transfer from				
Economic Development Sales				
Tax Fund	25,000.00	-	-	-
Total Receipts	39,283.62	34,992.03	$ 22,360.00	$ 12,632.03
Expenditures				
Capital Improvements				
Capital Outlay	100,000.00	-	$ 100,000.00	$ (100,000.00)
Total Expenditures	100,000.00	-	$ 100,000.00	$ (100,000.00)
Receipts Over(Under) Expenditures	(60,716.38)	34,992.03		
Unencumbered Cash, Beginning	740,510.38	679,794.00		
Unencumbered Cash, Ending	$ 679,794.00	$ 714,786.03		

CITY OF PARSONS, KANSAS
CARNEGIE BUILDING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	$ 75.00	$ -
Total Receipts	75.00	-
Expenditures		
Capital Improvements		
Contractual Services	-	3,000.00
Total Expenditures	-	3,000.00
Receipts Over(Under) Expenditures	75.00	(3,000.00)
Unencumbered Cash, Beginning	4,547.45	4,622.45
Unencumbered Cash, Ending	$ 4,622.45	$ 1,622.45

CITY OF PARSONS, KANSAS
MUNICIPAL AUDITORIUM RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	$ 377.69	$ 69.94
Total Receipts	377.69	69.94
Expenditures		
Capital Improvements		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	377.69	69.94
Unencumbered Cash, Beginning	47,642.72	48,020.41
Unencumbered Cash, Ending	$ 48,020.41	$ 48,090.35

CITY OF PARSONS, KANSAS
USDA LOAN FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Notes Receivable		
Principal Payments - Rural Development	$ 4,240.20	$ 3,688.04
Operating Transfers from:		
Economic Development Sales Tax Fund	203,316.54	-
Total Receipts	207,556.74	3,688.04
Expenditures		
Capital Improvements		
Contractual Services	-	110,000.00
Total Expenditures	-	110,000.00
Receipts Over(Under) Expenditures	207,556.74	(106,311.96)
Unencumbered Cash, Beginning	-	207,556.74
Unencumbered Cash, Ending	$ 207,556.74	$ 101,244.78

CITY OF PARSONS, KANSAS
PARSONS MUSEUM FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	$ 41.92	$ 6.82
Other Receipts		
Donations	7,770.00	8,357.96
Total Receipts	7,811.92	8,364.78
Expenditures		
Culture and Recreation		
Contractual Services	10,442.29	10,590.06
Commodities	936.16	142.42
Total Expenditures	11,378.45	10,732.48
Receipts Over(Under) Expenditures	(3,566.53)	(2,367.70)
Unencumbered Cash, Beginning	6,470.27	2,903.74
Unencumbered Cash, Ending	$ 2,903.74	$ 536.04

CITY OF PARSONS, KANSAS
CAPITAL IMPROVEMENTS RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants - FAA Grant	$ 105,622.05	$ -
State Grant - Hwy Lane Maint.	-	128,676.20
State Grants - KDOT	1,046,830.18	874,861.71
Total Receipts	1,152,452.23	1,003,537.91
Expenditures		
General Government		
Contractual	2,500.00	-
Commodities	1,484,417.07	533,696.07
Total Expenditures	1,486,917.07	533,696.07
Receipts Over(Under) Expenditures	(334,464.84)	469,841.84
Unencumbered Cash, Beginning	(113,873.78)	(448,338.62)
Unencumbered Cash, Ending	$ (448,338.62)	$ 21,503.22

CITY OF PARSONS, KANSAS
AMERICAN RESCUE PLAN ACT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants - ARPA Grant	$ -	$ 723,138.46
Total Receipts	-	723,138.46
Expenditures		
General Government		
Contractual	-	148,500.00
Capital Outlay	-	21,713.99
Total Expenditures	-	170,213.99
Receipts Over(Under) Expenditures	-	552,924.47
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 552,924.47

CITY OF PARSONS, KANSAS
MUNICIPAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	$ 37,500.00	$ -
Other Receipts		
Reimbursed Expense	-	9,661.00
Total Receipts	37,500.00	9,661.00
Expenditures		
Capital Equipment		
Capital Outlay	52,799.15	34,100.00
Total Expenditures	52,799.15	34,100.00
Receipts Over(Under) Expenditures	(15,299.15)	(24,439.00)
Unencumbered Cash, Beginning	52,799.15	37,500.00
Unencumbered Cash, Ending	$ 37,500.00	$ 13,061.00

CITY OF PARSONS, KANSAS
COMMUNITY ORGANIZATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	$ -	$ -
Total Receipts	-	-
Expenditures		
Culture and Recreation		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,132.94	3,132.94
Unencumbered Cash, Ending	$ 3,132.94	$ 3,132.94

CITY OF PARSONS, KANSAS
COMMUNITY REVITALIZATION AND DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipt				
Neighborhood Tax Distribution	$ 16,439.26	$ 17,794.33	$ 14,000.00	$ 3,794.33
Use of Money and Property				
Interest	165.83	40.25	10.00	30.25
Other Receipts				
Reimbursed Expense	375.00	12,801.33	-	12,801.33
Total Receipts	16,980.09	30,635.91	$ 14,010.00	$ 16,625.91
Expenditures				
Community Development				
Contractual Services	1,552.08	2,487.38	$ 20,000.00	$ (17,512.62)
Capital Outlay	20,663.22	14,203.39	-	14,203.39
Total Expenditures	22,215.30	16,690.77	$ 20,000.00	$ (3,309.23)
Receipts Over(Under) Expenditures	(5,235.21)	13,945.14		
Unencumbered Cash, Beginning	23,791.17	18,555.96		
Unencumbered Cash, Ending	$ 18,555.96	$ 32,501.10		

CITY OF PARSONS, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Use of Money and Property				
Bond Proceeds	$ -	$ 1,249,108.25	$ 1,285,311.00	$ (36,202.75)
Other Receipts				
Reimbursed Expense	-	16,531.25	-	16,531.25
Operating Transfers from:				
Special Highway Fund	193,905.00	189,696.25	191,925.00	(2,228.75)
Water Utility Fund	672,375.56	373,442.13	389,600.00	(16,157.87)
Sewer Utility Fund	16,886.94	9,379.12	9,742.00	(362.88)
Total Receipts	883,167.50	1,838,157.00	$ 1,876,578.00	$ (38,421.00)
Expenditures				
Capital Improvements				
Capital Outlay	-	854,929.60	$ 857,000.00	$ (2,070.40)
Debt Service				
Principal	805,000.00	525,000.00	525,000.00	-
Interest	78,167.50	98,640.00	138,267.00	(39,627.00)
Issuance Costs	-	45,924.94	46,000.00	(75.06)
Total Expenditures	883,167.50	1,524,494.54	$ 1,566,267.00	$ (41,772.46)
Receipts Over(Under) Expenditures	-	313,662.46		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 313,662.46		

CITY OF PARSONS, KANSAS
FCIP PROJECT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	$ 258,648.36	$ 256,467.41
Economic Development Sales Tax Fund	57,225.98	57,500.00
Water Utility Fund	214,032.68	215,000.00
Sewer Utility Fund	97,570.80	98,000.00
Total Receipts	627,477.82	626,967.41
Expenditures		
Debt Service		
Principal	580,000.00	595,000.00
Interest	47,477.82	31,967.41
Total Expenditures	627,477.82	626,967.41
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF PARSONS, KANSAS
WATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State Grant - Kansas Wildlife and Parks	$ 19,470.29	$ -	$ -	$ -
Charges for Services				
Water Receipts	2,972,276.69	2,782,100.45	2,896,500.00	(114,399.55)
Connection Fees	28,893.00	28,315.00	27,000.00	1,315.00
Use of Money and Property				
Rental and Farm Income	4,864.13	5,125.00	4,500.00	625.00
Interest Income	9,349.34	2,349.95	5,000.00	(2,650.05)
Other Receipts				
Miscellaneous	45,765.99	61,462.34	30,000.00	31,462.34
Reimbursed Expenses	20,924.56	56,977.90	30,000.00	26,977.90
Permits and Fees	42,737.40	45,688.50	30,000.00	15,688.50
State Sales Tax	47,301.10	44,889.87	43,000.00	1,889.87
Total Receipts	3,191,582.50	3,026,909.01	$ 3,066,000.00	$ (39,090.99)
Expenditures				
Treatment				
Personal Services	258,831.35	270,186.93	$ 261,200.00	$ 8,986.93
Contractual Services	147,621.87	183,048.58	173,100.00	9,948.58
Commodities	158,148.71	192,499.21	146,900.00	45,599.21
Capital Outlay	-	1,300.15	200,000.00	(198,699.85)
Distribution				
Personal Services	224,279.27	240,559.72	235,200.00	5,359.72
Contractual Services	98,866.70	104,111.08	97,500.00	6,611.08
Commodities	135,975.95	200,803.25	181,000.00	19,803.25
Capital Outlay	40,348.61	105,513.81	75,000.00	30,513.81
Administration				
Personal Services	221,048.58	222,623.86	237,800.00	(15,176.14)
Contractual Services	177,243.56	194,703.02	168,900.00	25,803.02
Commodities	9,934.06	7,847.01	6,200.00	1,647.01
Capital Outlay	17,157.00	6,146.80	5,000.00	1,146.80
Lake				
Personal Services	105,456.08	112,853.40	112,100.00	753.40
Contractual Services	59,519.61	60,340.20	41,350.00	18,990.20
Commodities	12,514.60	31,208.13	19,400.00	11,808.13
Capital Outlay	18,379.92	25,795.99	45,000.00	(19,204.01)

CITY OF PARSONS, KANSAS
WATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Operating Transfers to:				
General Fund	$ 100,000.00	$ 275,000.00	$ 275,000.00	$ -
Bond and Interest Fund	672,375.56	373,442.13	389,600.00	(16,157.87)
Utility Reserve Fund	-	15,000.00	-	15,000.00
FCIP Project Fund	214,032.68	215,000.00	215,000.00	-
Total Certified Budget			2,885,250.00	(47,266.73)
Adjustments for Qualifying Budget Credits			56,977.90	(56,977.90)
Total Expenditures	2,671,734.11	2,837,983.27	$ 2,942,227.90	$ (104,244.63)
Receipts Over(Under) Expenditures	519,848.39	188,925.74		
Unencumbered Cash, Beginning	614,203.57	1,134,051.96		
Unencumbered Cash, Ending	$ 1,134,051.96	$ 1,322,977.70		

CITY OF PARSONS, KANSAS
CIP WATER RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Water Utility Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Improvements Capital Outlay	14,052.50	51,530.88
Total Expenditures	14,052.50	51,530.88
Receipts Over(Under) Expenditures	(14,052.50)	(51,530.88)
Unencumbered Cash, Beginning	26,398.30	12,345.80
Unencumbered Cash, Ending	$ 12,345.80	$ (39,185.08)

CITY OF PARSONS, KANSAS
SEWER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Wastewater Receipts	$ 2,075,075.75	$ 2,057,802.57	$ 2,100,000.00	$ (42,197.43)
Sewer District	29,342.00	33,101.00	28,000.00	5,101.00
Sewer Taps	1,000.00	1,750.00	5,000.00	(3,250.00)
Use of Money and Property				
Interest	6,637.13	1,268.64	3,000.00	(1,731.36)
Other Receipts				
Miscellaneous	47,761.65	47,595.11	45,000.00	2,595.11
Reimbursed Expenses	586.96	5.00	9,000.00	(8,995.00)
Total Receipts	2,160,403.49	2,141,522.32	$ 2,190,000.00	$ (48,477.68)
Expenditures				
Treatment				
Personal Services	285,360.44	290,853.23	$ 294,300.00	$ (3,446.77)
Contractual Services	374,086.93	259,651.17	356,200.00	(96,548.83)
Commodities	27,076.25	58,702.63	33,550.00	25,152.63
Capital Outlay	4,279.13	52,767.08	100,000.00	(47,232.92)
Collections				
Personal Services	308,919.34	334,657.65	320,300.00	14,357.65
Contractual Services	36,254.41	53,609.37	65,500.00	(11,890.63)
Commodities	68,825.92	71,983.12	72,000.00	(16.88)
Capital Outlay	19,417.20	29,862.15	50,000.00	(20,137.85)
Administration				
Personal Services	225,618.50	242,183.30	253,300.00	(11,116.70)
Contractual Services	53,753.98	67,261.30	58,750.00	8,511.30
Commodities	1,256.97	-	2,500.00	(2,500.00)
Capital Outlay	12,157.00	5,600.05	20,000.00	(14,399.95)
Debt Service				
Principal	402,880.20	414,811.93	480,000.00	(65,188.07)
Interest	73,602.84	61,671.11	-	61,671.11

CITY OF PARSONS, KANSAS
SEWER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Operating Transfers to:				
General Fund	$ 50,000.00	$ 175,000.00	$ 175,000.00	$ -
FCIP Project Fund	97,570.80	98,000.00	98,000.00	-
Bond and Interest Fund	16,886.94	9,379.12	20,000.00	(10,620.88)
Total Certified Budget			2,399,400.00	(173,406.79)
Adjustments for Qualifying Budget Credits			5.00	(5.00)
Total Expenditures	2,057,946.85	2,225,993.21	$ 2,399,405.00	$ (173,411.79)
Receipts Over(Under) Expenditures	102,456.64	(84,470.89)		
Unencumbered Cash, Beginning	754,671.19	857,127.83		
Unencumbered Cash, Ending	$ 857,127.83	$ 772,656.94		

CITY OF PARSONS, KANSAS
COPC CIP SEWER RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants - CDBG	$ -	$ 206,209.38
Total Receipts	-	206,209.38
Expenditures		
Capital Improvements		
Capital Outlay	-	358,625.00
Total Expenditures	-	358,625.00
Receipts Over(Under) Expenditures	-	(152,415.62)
Unencumbered Cash, Beginning	20,571.69	20,571.69
Unencumbered Cash, Ending	$ 20,571.69	$ (131,843.93)

CITY OF PARSONS, KANSAS
SANITATION UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Sanitation Fees	$ 1,125,126.38	$ 1,181,560.75	$ 1,110,000.00	$ 71,560.75
Polycart Rentals	65,737.00	67,043.52	60,000.00	7,043.52
Use of Money and Property				
Interest Income	2,416.90	610.91	1,000.00	(389.09)
Royalties	-	-	5,000.00	(5,000.00)
Other Receipts				
Miscellaneous	9,075.00	13,365.00	10,500.00	2,865.00
State Sales Tax	6,243.51	6,378.47	6,000.00	378.47
Reimbursed Expenses	2,293.48	4,307.06	3,500.00	807.06
		-		
Total Receipts	1,210,892.27	1,273,265.71	$ 1,196,000.00	$ 77,265.71
Expenditures				
General Utility Services				
Personal Services	566,215.23	583,808.73	$ 608,100.00	$ (24,291.27)
Contractual Services	439,607.16	465,231.65	408,000.00	57,231.65
Commodities	53,054.62	61,647.11	48,750.00	12,897.11
Capital Outlay	38,248.49	40,313.34	240,000.00	(199,686.66)
Operating Transfer to:				
General Fund	25,000.00	50,000.00	50,000.00	-
Total Expenditures	1,122,125.50	1,201,000.83	$ 1,354,850.00	$ (153,849.17)
Receipts Over(Under) Expenditures	88,766.77	72,264.88		
Unencumbered Cash, Beginning	221,092.96	309,859.73		
Unencumbered Cash, Ending	$ 309,859.73	$ 382,124.61		

CITY OF PARSONS, KANSAS
STORMWATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Stormwater Receipts	$ 310,037.65	$ 308,483.64	$ 300,000.00	$ 8,483.64
Use of Money and Property				
Interest Income	3,236.97	644.04	1,000.00	(355.96)
Total Receipts	313,274.62	309,127.68	$ 301,000.00	$ 8,127.68
Expenditures				
General Utility Services				
Personal Services	42,500.00	42,500.00	$ -	$ 42,500.00
Contractual Services	58,000.00	129,251.72	-	129,251.72
Commodities	4,976.23	46,813.62	-	46,813.62
Capital Outlay	80,305.40	261,034.79	550,000.00	(288,965.21)
Total Expenditures	185,781.63	479,600.13	$ 550,000.00	$ (70,399.87)
Receipts Over(Under) Expenditures	127,492.99	(170,472.45)		
Unencumbered Cash, Beginning	254,178.00	381,670.99		
Unencumbered Cash, Ending	$ 381,670.99	$ 211,198.54		

CITY OF PARSONS, KANSAS
EPA COMPLIANCE UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Charges for Services				
EPA Compliance Receipts	$ 605,099.46	$ 722,708.86	$ 720,000.00	$ 2,708.86
Use of Money and Property				
Interest	10,144.15	2,004.50	1,000.00	1,004.50
Total Receipts	615,243.61	724,713.36	$ 721,000.00	$ 3,713.36
Expenditures				
General Utility Services				
Contractual Services	27,167.23	35,530.00	$ 50,000.00	$ (14,470.00)
Capital Outlay	94,628.31	608,875.00	650,000.00	(41,125.00)
Debt Service				
Principal Payments	315,508.91	322,583.98	420,000.00	(97,416.02)
Interest Payments	101,521.85	94,446.78	-	94,446.78
Total Expenditures	538,826.30	1,061,435.76	$ 1,120,000.00	$ (58,564.24)
Receipts Over(Under) Expenditures	76,417.31	(336,722.40)		
Unencumbered Cash, Beginning	1,214,769.96	1,291,187.27		
Unencumbered Cash, Ending	$ 1,291,187.27	$ 954,464.87		

CITY OF PARSONS, KANSAS
UTILITY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	$ 18,615.00	$ -
Operating Transfer from:		
Water Utility Fund	-	15,000.00
Total Receipts	18,615.00	15,000.00
Expenditures		
Capital Improvements		
Capital Outlay	62,000.00	20,885.00
Total Expenditures	62,000.00	20,885.00
Receipts Over(Under) Expenditures	(43,385.00)	(5,885.00)
Unencumbered Cash, Beginning	50,820.00	7,435.00
Unencumbered Cash, Ending	$ 7,435.00	$ 1,550.00

CITY OF PARSONS, KANSAS
EQUIPMENT MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
Maintenance Internal Charges	$ 227,504.72	$ 244,635.86
Total Receipts	227,504.72	244,635.86
Expenditures		
General Government		
Personal Services	124,291.53	124,955.56
Contractual Services	96,702.52	77,925.36
Commodities	21,766.69	38,354.63
Total Expenditures	242,760.74	241,235.55
Receipts Over(Under) Expenditures	(15,256.02)	3,400.31
Unencumbered Cash, Beginning	57,948.96	42,692.94
Unencumbered Cash, Ending	$ 42,692.94	$ 46,093.25

CITY OF PARSONS, KANSAS
HEALTH INSURANCE RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
Employer Internal Charges	$ 846,976.58	$ 822,802.62
Intergovernmental		
SPARK Grant	199,999.39	-
CDBG COVID-19 Grant	123,837.54	-
COVID-19 MOE Grant	114,665.43	998.13
Use of Money and Property		
Interest Income	8,012.35	1,350.74
Charges for Services		
Grant Administration fees	50,000.00	-
Other Receipts		
Flexible Spending	6,076.82	5,500.04
Reimbursed Expense	361,758.71	22,641.04
Total Receipts	1,711,326.82	853,292.57
Expenditures		
General Government		
Contractual Services	1,399,480.33	1,036,501.91
Operating Transfer to		
General Fund	150,000.00	-
Total Expenditures	1,549,480.33	1,036,501.91
Receipts Over(Under) Expenditures	161,846.49	(183,209.34)
Unencumbered Cash, Beginning	777,644.10	939,490.59
Unencumbered Cash, Ending	$ 939,490.59	$ 756,281.25

CITY OF PARSONS, KANSAS
D.V. REED TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	$ -	$ 20.19
Other Receipts		
Donations	20,506.74	14,702.30
Total Receipts	20,506.74	14,722.49
Expenditures		
Culture and Recreation		
Contractual Services	39,000.00	4,500.00
Total Expenditures	39,000.00	4,500.00
Receipts Over(Under) Expenditures	(18,493.26)	10,222.49
Unencumbered Cash, Beginning	18,885.20	391.94
Unencumbered Cash, Ending	$ 391.94	$ 10,614.43

CITY OF PARSONS, KANSAS
OAKWOOD CEMETERY PERPETUAL CARE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	$ 2,250.00	$ 11,750.00
Total Receipts	2,250.00	11,750.00
Expenditures		
Perpetual Care		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,250.00	11,750.00
Unencumbered Cash, Beginning	83,040.85	85,290.85
Unencumbered Cash, Ending	$ 85,290.85	$ 97,040.85

Schedule 3

CITY OF PARSONS, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Fire Insurance Proceeds	$ 5,250.00	$ 54,011.25	$ 8,250.00	$ 51,011.25
Farm History Center	10,671.57	-	-	10,671.57
Arts and Humanities Board	6,041.14	2,050.00	2,576.56	5,514.58
Tree Board	878.55	-	-	878.55
Senior Center Board	112,339.91	8,941.94	6,845.31	114,436.54
Operations Bright Touch	1,814.50	153.07	855.85	1,111.72
COP 150th Anniversary	9,247.19	5,027.82	14,275.01	-
Flexible Spending Account	324.73	5,251.99	4,015.70	1,561.02
Grants/Memorials/Donations	9,137.66	109,131.34	71,132.50	47,136.50
	$ 155,705.25	$ 184,567.41	$ 107,950.93	$ 232,321.73