CITY OF OBERLIN, KANSAS

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2021

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

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

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Oberlin
Oberlin, Kansas 67749

Adverse and Unmodified Opinions
We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Oberlin, Oberlin, Kansas, a Municipal Financial Reporting Entity 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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 Oberlin, Kansas, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Oberlin, Kansas, as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City of Oberlin, 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 basis for our adverse and unmodified opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the City of Oberlin 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 of Oberlin's ability to continue as

a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with Generally Accepted Auditing Standards (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

1) Exercise professional judgment and maintain professional skepticism throughout the audit.
2) Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
3) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Oberlin's internal control. Accordingly, no such opinion is expressed.
4) 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.
5) Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Oberlin's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Mapes & Miller LLP

Certified Public Accountants
Norton, Kansas
October 6, 2022

CITY OF OBERLIN, KANSAS

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	$ 89,617	0	494,554	535,281	48,890	24,300	73,190
Special Purpose Funds							
Airport Operating	40,717	0	71,307	71,690	40,334	723	41,057
Cemetery & Parks	51,715	0	139,691	155,928	35,478	902	36,380
Library	4,215	0	81,949	76,559	9,605	420	10,025
Consolidated Streets	113,543	293	339,223	392,023	61,036	3,142	64,178
Tourism & Convention	16,086	0	23,780	25,529	14,337	0	14,337
Gateway Civic Center	11,444	0	207,273	204,282	14,435	3,950	18,385
Law Enforcement	20,842	0	470,892	441,454	50,280	3,263	53,543
Swimming Pool Operating	246,497	0	439,886	419,421	266,962	393	267,355
Swimming Pool Donations	4,108	0	0	4,108	0	0	0
Swimming Pool Equipment Reserve	118,521	0	0	34,960	83,561	0	83,561
Swimming Pool Debt Reserve	549,507	0	120,000	0	669,507	0	669,507
Risk Management Reserve	99,183	0	0	0	99,183	0	99,183
Special Law Enforcement Trust	30,870	0	15	2,021	28,864	0	28,864
Gateway Events	471	0	10,172	10,643	0	166	166
Gateway Donation	73,401	0	37	0	73,438	0	73,438
Federal Grants	0	0	177,718	48,000	129,718	0	129,718
Hansen & Grow Community Grants	47,874	0	54,126	46,605	55,395	22,660	78,055
Multi-Year Capital Improvement	87,230	0	66,169	40,810	112,589	30,016	142,605
Memorials	7,284	0	0	2,407	4,877	0	4,877
Capital Project Funds:							
Airport Project	21,985	0	19,355	5,339	36,001	0	36,001
Dog Park Project	1,930	0	765	751	1,944	0	1,944
Parks Projects	0	0	17,097	5,000	12,097	0	12,097
Sappa Park Project	1,308	0	61,907	52,782	10,433	161	10,594
Storm Water Control Project	0	0	0	0	0	29,525	29,525
Street Project	0	0	202,006	202,006	0	0	0
Water Project	(110,047)	0	875,941	442,104	323,790	113,310	437,100
Business Funds							
Electric Utility	449,031	0	2,711,419	2,684,446	476,004	152,708	628,712
Electric Reserve	914,984	0	0	105,000	809,984	0	809,984
Customer Deposits	0	0	19,800	19,800	0	64,600	64,600
Utilities Unapplied Payments	9,635	0	3,931	0	13,566	0	13,566
Pipeline Erosion Control Reserve	0	0	75,000	27,233	47,767	0	47,767
Refuse Service	177	0	175,096	174,657	616	17,152	17,768
Sewer Utility	115,078	0	301,714	298,360	118,432	5,796	124,228
Water Utility	309,497	75,000	775,380	757,333	402,544	15,145	417,689

(Continued)

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Sewer Reserve	$ 1,048,602	0	0	27,996	1,020,606	0	1,020,606
Water Reserve	675,684	0	100,000	571,506	204,178	0	204,178
Total Primary Government	5,050,989	75,293	8,036,203	7,886,034	5,276,451	488,332	5,764,783
Related Municipal Entities:							
Oberlin Public Library	58,500	0	90,717	87,271	61,946	13,465	75,411
Public Building Commission	197	0	181,260	181,260	197	0	197
Total Related Municipal Entities	58,697	0	271,977	268,531	62,143	13,465	75,608
Total Reporting Entity (Excluding Agency Funds)	$ **5,109,686**	**75,293**	**8,308,180**	**8,154,565**	**5,338,594**	**501,797**	**5,840,391**

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

CITY OF OBERLIN, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2021

Primary Government:		
Cash on Hand	$	250
The Bank, Oberlin, Kansas		
Checking Accounts		2,027,376
Farmers Bank & Trust, Oberlin, Kansas		
Certificates of Deposit		3,253,028
FNB Bank, Oberlin, Kansas		
Certificates of Deposit		500,000
Total Cash and Investments		5,780,654
Less: Agency Funds - Schedule 3		(15,871)
Total Primary Government		5,764,783
Related Municipal Entities:		
Oberlin Public Library Board:		
Cash on Hand		1,017
The Bank, Oberlin, Kansas		
NOW Account		56,652
FNB Bank, Oberlin, Kansas		
NOW Account		7,471
Certificates of Deposit		10,271
Total Cash and Investments		75,411
Public Building Commission		
The Bank, Oberlin, Kansas		
NOW Account		197
Total Related Municipal Entities		75,608
Total Reporting Entity per Statement 1, Page 2	**$**	**5,840,391**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

The City of Oberlin, Kansas operates as a third class city in accordance with the laws of the State of Kansas. The City operates under a mayor-council form of government and provides the following services: public safety (police and fire protection), highways and streets, electricity, water, sewer, sanitation, social, culture and recreation, planning and zoning, public improvements and general administrative services. The financial statement presents the City of Oberlin, Kansas (the municipality) and two related municipal entities. The following related municipal entities were established to benefit the city and/or its constituents.

Oberlin Public Library. The Oberlin Public Library operates a municipal public library for the City of Oberlin. A seven-member board of trustees is appointed by the City Council to oversee the operation. The City annually levies a tax for the operation of the Library and also provides the facilities. The City can also issue bonded debt for the benefit of the Library. The Library Board must obtain the approval for the acquisition or disposal of real property from the City Council.

Public Building Commission. The City of Oberlin Public Building Commission Board operates the Public Building Commission for the purpose of providing additional and alternative methods for financing certain public buildings. The City levies taxes for the Public Building Commission. Bond issuances must be approved by the City. Complete financial records for the Public Building Commission may be reviewed at the City offices.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year 2021:

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

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

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.)

Agency fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, etc.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal

year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future 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.

Budgetary Information

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

1 Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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. No funds were amended in this manner in 2021.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements 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 and the following funds:

	Statutory Authority for Exemption
Special Purpose Funds:	
Memorials	K.S.A. 79-2925
Gateway Donations	K.S.A. 79-2925
Federal Grants	K.S.A. 12-1663
Hansen & GROW Community Grants	K.S.A. 79-2925
Multi Year Capital Outlay	K.S.A. 12-1,118
Risk Management Reserve	K.S.A. 12-2615
Special Law Enforcement	K.S.A. 60-4117
Swimming Pool Donations	K.S.A. 79-2925
Swimming Pool Equipment Reserve	K.S.A. 12-1,117
Swimming Pool Debt Reserve	K.S.A. 10-113
Business Funds:	
Electric Reserve	K.S.A. 12-825d
Customer Deposits	K.S.A. 12-822
Sewer Reserve	K.S.A. 12-631p
Water Reserve	K.S.A. 12-825d
Pipeline Erosion Control Reserve	K.S.A. 12-825d

Spending in funds which are not subject to the legal annual operating budget requirements 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**

Depository Security. K.S.A. 9-1402 requires all City deposits in excess of FDIC insurance limits be secured by securities pledged by the bank in the City's name. As of December 31, 2021, the City's bank deposits exceeded the FDIC coverage and the value of securities pledged by banks in the City's name. This appears to be a violation of this statute.

Bonds and Warrants. K.S.A. 10-130 requires bond and interest payments to be remitted to the state fiscal agent at least 20 days before the day of maturity. It was noted by the Kansas State Treasurer's Office that the City's remittance of funds did not meet these requirements. This appears to be a violation of this statute.

3. **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the City, Library and Public Building Commission. The statute requires banks eligible to hold the City's, Library's, and Public Building Commission's funds have a main or branch bank in the County in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on the funds. In addition, K.S.A 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Neither the City, the Library, or the Public Building Commission have other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's, Library's, and Public Building Commission'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. Neither the City, Library, nor Public Building Commission have an investment policy that would further limit it's investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the City, Library, and Public Building Commission 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, Library's, or Public Building Commission's deposits may not be returned to it. State statutes require the City's, Library's, and Public Building Commission's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Neither the City nor the Library have designated any "peak periods" with eligible depositories. All deposits were not legally secured at December 31, 2021.

At December 31, 2021, the City's carrying amount of deposits was $5,780,654 and the bank balance was $5,817,886. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance, and $4,303,406 was collateralized with securities held by the pledging financial institutions' agents in the City's name, and $764,480 was unsecured.

At December 31, 2021, the Library's carrying amount of deposits was $64,123 and the bank balance was $67,801. The bank balance was held by two banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

At December 31, 2021, the Public Building Commission's carrying amount of deposits was $197 and the bank balance was $197. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2021, the City and the Library held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

Plan Description

The City of Oberlin 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, Kansas 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan for the City of Oberlin were $78.130 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 $571,431 and the Library's proportionate share of the collective net pension liability reported by KPERS was $16,859. 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, 2020. The city's proportion of the net pension liability was based on the ratio of the city's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

5. Other Long-Term Obligations from Operations

Other Post Employment Benefits

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

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

Compensated Absences

City of Oberlin

Vacation Pay. Full-time City employees earn one day of vacation for each month worked. Employees who have been employed by the City for more than ten years but less than fifteen years earn one and one quarter (1 1/4) vacation days per month. Employees who have been employed by the City for more than fifteen years but less than twenty years earn one and one half (1 1/2) vacation days per month. Employees who have been employed by the City for more than twenty years earn one and three quarters (1 3/4) vacation days per month. Vacation can be accumulated up to thirty days.

Sick Pay. Sick leave is granted to employees at a rate of one day per calendar month and may be accumulated to 120 days. The cost of accumulated sick leave is not payable upon termination.

Oberlin Public Library

Vacation Pay. The head librarian earns seven days of vacation in the first year of employment. After the first year of service, the head librarian earns fourteen days of vacation per year. Assistants working fifteen hours or more per week earn three days of vacation in the first year of employment. After the first year of service, assistants working fifteen hours or more per week earn seven days of vacation per year. Assistants with two or more years of service who fall below the fifteen-hour per week may retain the seven days vacation per year benefit at the Board's discretion. Vacation time is not allowed to accumulate and any unused time is forfeited.

Sick Pay. The head librarian earns sick leave at the rate of one day per month, accumulative to 120 days. The cost of accumulated sick leave is not payable upon termination.

6. **Capital Projects**

At year end, capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

Construction Fund	Project Authorization	Expenditures to Date
Airport Height & Hazard Study	40,000	5,637
Watermain Replacement Phase I	1,024,661	1,024,661
Watermain Replacement Phase II	1,262,700	491,153
Street Project	202,006	202,006
Dog Park Project	17,038	15,859
Shelter House Renovation	9,369	9,369
Sappa Park Renovation	53,126	47,781

7. **Interfund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Cemetery/Parks	K.S.A. 12-1303	$ 115,000
Airport	Airport Project	K.S.A. 12-6a16	15,000
Electric Utility	Consolidated Streets	K.S.A. 12-825d	150,000
Electric Utility	Street Project	K.S.A. 12-825d	52,006
Electric Utility	Multi Year Capital Impr	K.S.A. 12-825d	30,016
Electric Utility	Gateway Civic Center	K.S.A. 12-825d	100,000
Electric Reserve	General	K.S.A. 12-825d	105,000
Consolidated Streets	Street Project	K.S.A. 12-6a16	150,000
Law Enforcement	Multi Year Capital Impr	K.S.A. 12-1,118	35,000
Swimming Pool	Pool Debt Reserve	K.S.A. 12-6a16	120,000
Water Reserve	Water Project	K.S.A. 12-6a16	571,506
Water	Water Reserve	K.S.A. 12-825d	100,000
Water	Pipeline Erosion Control	K.S.A. 12-825d	75,000
Multi Year Capital Impr	Sappa Park Project	K.S.A. 12-1,118	10,000
General	Gateway Events	Council Approval	8,672

8. **Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has been unable to obtain worker's compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in The Kansas Municipal Insurance Trust (KMIT), a municipal group funded pool currently operating as a common risk management and insurance program for 152 participating members.

The City pays an annual premium to KMIT for its worker's 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 $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT's management.

The City continues to carry commercial insurance for all other risks of loss, including property, general liability, inland marine, law enforcement liability, underground storage tank liability, airport owners and operators general liability and automobile. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

9. **Claims and Judgments**

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect of any of the individual government funds or the overall financial position of the City.

During the ordinary course of its operations the City is a party to various claims, legal actions, and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

10. **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 risks 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 2021.

As a result of COVID-19, the State of Kansas has received Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA). The SLFRF was received from the U.S. Department of Treasury. The City received SLFRF in the amount of $129,718 during 2021. The SLFRF are to be used to strengthen and improve infrastructure and continue to support the recovery related to the public health emergency. Additional information and updates on ARPA SLFRF, which includes audit requirements, can be found at https://home.treasury.gov.

12. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

13. **Long-term Debt**

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2012 Water Treatment System Improvements	2.13%	12/17/12	1,080,000	12/20/52	930,109	0	20,586	909,523	19,765
Series 2015 A Water System	2.13%	08/05/15	5,251,000	08/05/55	4,809,954	0	94,030	4,715,924	102,212
Series 2015 B Water System	2.75%	08/05/15	650,000	08/05/55	601,869	0	10,454	591,415	16,551
Total General Obligation Bonds					6,341,932	0	125,070	6,216,862	138,528
Capital Leases:									
JCB 3CX-14 Backhoe	3.64%	05/01/18	82,350	05/01/21	28,437	0	28,437	0	1,035
M3-R Street Sweeper	4.26%	03/20/20	185,000	09/20/24	147,901	0	34,670	113,231	5,938
Building Energy Improvements	2.85%	08/06/20	124,273	08/31/33	119,762	0	7,908	111,854	3,329
Bobcat S770 T4 Skid Steer	5.65%	03/20/20	49,489	12/28/23	29,275	0	9,228	20,047	1,653
Total Capital Leases					325,375	0	80,243	245,132	11,955
Other Debt:									
Utility Low Interest Loan	0.25%	03/24/21	312,950	04/01/24	0	312,950	78,006	234,944	553
KDHE Loans:									
Water Pollution	2.77%	05/25/04	2,572,581	03/01/26	497,573	0	84,959	412,614	13,198
Public Building Commission									
Series 2014 Revenue Bonds	.5-3.9%	06/01/14	2,150,000	12/01/28	1,230,000	0	140,000	1,090,000	41,260
Total Contractual Indebtedness					**8,394,880**	**312,950**	**508,278**	**8,199,552**	**205,494**

13. **Long-term Debt - (Continued)**

Current maturities of long-term debt for the City of Oberlin, Kansas through maturity are as follows:

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046	2047-2051	2052-2056	Total
PRINCIPAL												
General Obligation Bonds:												
Series 2012 Water Treatment System Improvements	$ 21,023	21,470	21,876	22,391	22,867	121,786	135,258	150,304	166,973	185,492	40,083	909,523
Series 2015 A Water System Improvements	96,028	98,068	99,889	102,275	104,448	556,237	617,741	686,486	762,623	847,205	744,924	4,715,924
Series 2015 B Water System Improvements	10,741	11,036	11,297	11,651	11,971	64,935	74,340	85,184	97,565	111,743	100,952	591,415
Total General Obligation Bonds	127,792	130,574	133,062	136,317	139,286	742,958	827,339	921,974	1,027,161	1,144,440	885,959	6,216,862
Capital Leases:												
M3-R Street Sweeper	36,163	37,721	39,347	0	0	0	0	0	0	0	0	113,231
Building Energy Improvements	8,136	8,370	8,603	8,859	9,114	49,657	19,115	0	0	0	0	111,854
Bobcat S770 T4 Skid Steer	9,748	10,299	0	0	0	0	0	0	0	0	0	20,047
Total Capital Leases	54,047	56,390	47,950	8,859	9,114	49,657	19,115	0	0	0	0	245,132
Other Debt:												
Utility Low Interest Loan	78,168	104,452	52,324	0	0	0	0	0	0	0	0	234,944
KDHE Loans:												
Water Pollution	87,329	89,765	92,269	94,842	48,409	0	0	0	0	0	0	412,614
Public Building Commission												
Series 2014 Revenue Bonds	140,000	145,000	150,000	155,000	160,000	340,000	0	0	0	0	0	1,090,000
TOTAL PRINCIPAL	**487,336**	**526,181**	**475,605**	**395,018**	**356,809**	**1,132,615**	**846,454**	**921,974**	**1,027,161**	**1,144,440**	**885,959**	**8,199,552**
INTEREST												
General Obligation Bonds:												
Series 2012 Water Treatment System Improvements	19,327	18,881	18,424	17,960	17,484	79,923	66,422	51,424	34,761	16,250	851	341,707
Series 2015 A Water System Improvements	100,213	98,173	96,089	93,966	91,793	424,729	363,066	294,566	218,462	133,916	39,991	1,954,964
Series 2015 B Water System Improvements	16,264	15,969	15,665	15,354	15,034	70,050	60,618	49,815	37,440	23,267	7,034	326,510
Total General Obligation Bonds	135,804	133,023	130,178	127,280	124,311	574,702	490,106	395,805	290,663	173,433	47,876	2,623,181
Capital Leases:												
M3-R Street Sweeper	4,445	2,887	1,262	0	0	0	0	0	0	0	0	8,594
Building Energy Improvements	3,101	2,867	2,633	2,378	2,123	6,526	548	0	0	0	0	20,176
Bobcat S770 T4 Skid Steer	1,132	582	0	0	0	0	0	0	0	0	0	1,714
Total Capital Leases	8,678	6,336	3,895	2,378	2,123	6,526	548	0	0	0	0	30,484
Other Debt:												
Utility Low Interest Loan	392	294	49	0	0	0	0	0	0	0	0	735
KDHE Loans:												
Water Pollution	10,829	8,393	5,889	3,316	670	0	0	0	0	0	0	29,097
Public Building Commission												
Series 2014 Revenue Bonds	37,760	33,910	29,560	24,685	19,260	20,085	0	0	0	0	0	165,260
TOTAL INTEREST	**193,071**	**181,662**	**169,522**	**157,659**	**146,364**	**601,313**	**490,654**	**395,805**	**290,663**	**173,433**	**47,876**	**2,848,022**
TOTAL PRINCIPAL AND INTEREST	**$ 680,407**	**707,843**	**645,127**	**552,677**	**503,173**	**1,733,928**	**1,337,108**	**1,317,779**	**1,317,824**	**1,317,873**	**933,835**	**11,047,574**

CITY OF OBERLIN, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021

CITY OF OBERLIN, KANSAS SCHEDULE 1

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

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:					
General Funds					
General	$ 546,953	0	546,953	535,281	(11,672)
Special Purpose Funds					
Airport Operating	81,639	0	81,639	71,690	(9,949)
Cemetery & Parks	159,635	0	159,635	155,928	(3,707)
Library	81,405	0	81,405	76,559	(4,846)
Consolidated Streets	437,056	0	437,056	392,023	(45,033)
Tourism & Convention	36,561	0	36,561	25,529	(11,032)
Gateway Civic Center	213,930	0	213,930	204,282	(9,648)
Gateway Events	131,878	0	131,878	10,643	(121,235)
Law Enforcement	505,575	0	505,575	441,454	(64,121)
Swimming Pool Operating	420,913	0	420,913	419,421	(1,492)
Business Funds					
Electric Utility	2,516,094	314,523	2,830,617	2,684,446	(146,171)
Sewer Utility	319,415	0	319,415	298,360	(21,055)
Water Utility	788,830	0	788,830	757,333	(31,497)
Refuse	180,000	0	180,000	174,657	(5,343)

CITY OF OBERLIN, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:	Actual	Budget	Variance Over (Under)
Taxes			
Ad Valorem Property	$ 82,146	82,510	(364)
Delinquent	13,872	625	13,247
Motor Vehicle	4,413	3,693	720
Recreational Vehicle	147	98	49
16/20M Vehicle	803	86	717
Commercial Vehicle	623	183	440
Excise	3	1	2
Neighborhood Revitalization Rebate	(1,448)	(1,467)	19
Local Sales	161,789	136,000	25,789
Intergovernmental			
Local Alcoholic Liquor	4,401	4,175	226
Licenses, Fees, Fines and Permits			
Franchise Fees	38,684	37,775	909
Licenses and Permits	9,039	8,825	214
Court Fines	36,802	30,000	6,802
Use of Money and Property			
Interest on Idle Funds	10,040	23,750	(13,710)
Other			
Miscellaneous	25,234	17,600	7,634
Rebates	2,006	0	2,006
Donations	1,000	0	1,000
Transfer from Electric Reserve	105,000	105,000	0
Total Receipts	494,554	**448,854**	**45,700**

CITY OF OBERLIN, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Expenditures:			
General Government:			
Personal Services	$ 170,399	162,501	7,898
Contractual Services	85,331	66,950	18,381
Commodities	3,238	5,350	(2,112)
Capital Outlay	1,278	3,500	(2,222)
Miscellaneous	3,925	2,500	1,425
Mayor and Council	16,407	6,500	9,907
Total General Government	280,578	247,301	33,277
Fire Department:			
Personal Services	7,627	10,000	(2,373)
Contractual Services	4,291	5,225	(934)
Commodities	96	2,025	(1,929)
Capital Outlay	0	1,500	(1,500)
Miscellaneous	0	0	0
Total Fire Department	12,014	18,750	(6,736)
Municipal Court:			
Personal Services	12,891	12,985	(94)
Contractual Services	15,975	14,770	1,205
Commodities	378	750	(372)
Capital Outlay	90	750	(660)
Miscellaneous	62	0	62
Total Municipal Court	29,396	29,255	141
Animal Control:			
Personal Services	$ 7,473	7,107	366
Contractual Services	3,832	4,300	(468)
Commodities	593	500	93
Capital Outlay	5,418	1,500	3,918
Miscellaneous	77	0	77
Total Animal Control	17,393	13,407	3,986
Code Enforcement:			
Contractual Services	10,994	9,500	1,494
Capital Outlay	0	0	0
Total Code Enforcement	10,994	9,500	1,494
Culture & Recreation:			
Summer Recreation Program	1,500	1,500	0
Community Fireworks Donation	600	600	0
Utility Rebates	12,700	11,500	1,200
Transfer to Gateway Events	8,672	0	8,672
Total Culture & Recreation	23,472	13,600	9,872
Street Lights:			
Wholesale Electricity	$ 21,334	21,500	(166)
Street Light Maintenance	6,000	4,800	1,200
Total Street Lights	27,334	26,300	1,034

(continued)

CITY OF OBERLIN, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

Community Development:			
Economic Development	9,840	9,840	0
Beautification	1,000	5,000	(4,000)
Tree Rebate Program	771	2,000	(1,229)
Sidewalk Rebate Program	0	2,000	(2,000)
Paint Rebates	2,000	5,000	(3,000)
Utility Rebates	153	0	153
Donations	5,000	5,000	0
Miscellaneous	336	0	336
Total Community Development	19,100	28,840	(9,740)
Other Expenditures:			
Transfer to Cemetery & Parks	115,000	115,000	0
Cash Forward	0	45,000	(45,000)
Total Other Expenditures	115,000	160,000	(45,000)
Total Expenditures	535,281	546,953	(11,672)
Receipts Over (Under) Expenditures	(40,727)		
Unencumbered Cash, Beginning	89,617		
Unencumbered Cash, Ending	$ **48,890**		

CITY OF OBERLIN, KANSAS
Airport Operating
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 78	0	78
Delinquent	1,572	1,200	372
Motor Vehicle	8,590	8,084	506
Recreational Vehicle	264	214	50
16/20M Vehicle	140	185	(45)
Commercial Vehicle	561	399	162
Excise	6	3	3
Hangar Rentals	6,475	8,000	(1,525)
Land Rentals	4,892	4,792	100
Self Fueler Sales	24,092	20,000	4,092
Miscellaneous	43	0	43
Federal Aid	24,594	0	24,594
Total Receipts	71,307	**42,877**	**28,430**
Expenditures:			
Personal Services	4,456	4,449	7
Contractual Services	23,948	23,440	508
Commodities	28,236	23,750	4,486
Capital Outlay	0	5,000	(5,000)
Miscellaneous	50	0	50
Transfer to Airport Improvement	15,000	15,000	0
Cash Forward	0	10,000	(10,000)
Total Expenditures	71,690	**81,639**	**(9,949)**
Receipts Over (Under) Expenditures	(383)		
Unencumbered Cash, Beginning	40,717		
Unencumbered Cash, Ending	$ **40,334**		

CITY OF OBERLIN, KANSAS
Cemetery & Parks
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

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	Actual	Budget	Variance Over (Under)
Receipts:			
Local Alcoholic Liquor Tax	$ 4,401	4,175	226
Shelter House/Camping Donations	2,658	1,000	1,658
Cemetery Fees:			
Open/Close Graves	10,800	13,400	(2,600)
Lot Sales	550	2,500	(1,950)
Monument Permits	495	300	195
Notification	100	0	100
Rent	527	527	0
Transfer from General Fund	115,000	115,000	0
Miscellaneous	3,782	0	3,782
Reimbursed Expense	1,378	0	1,378
Total Receipts	139,691	**136,902**	**2,789**
Expenditures:			
Personal Services	86,696	74,685	12,011
Contractual Services	25,644	32,425	(6,781)
Commodities	26,219	34,025	(7,806)
Capital Outlay	13,668	18,500	(4,832)
Capital Lease Payments	2,720	0	2,720
Miscellaneous	981	0	981
Total Expenditures	155,928	**159,635**	**(3,707)**
Receipts Over (Under) Expenditures	(16,237)		
Unencumbered Cash, Beginning	51,715		
Unencumbered Cash, Ending	$ **35,478**		

CITY OF OBERLIN, KANSAS
Library
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	64,248	64,449	(201)
Delinquent		2,766	2,000	766
Motor Vehicle		12,201	11,505	696
Recreational Vehicle		374	305	69
16/20M Vehicle		164	263	(99)
Commercial Vehicle		780	568	212
Neighborhood Revitalization Rebate		(1,131)	(1,146)	15
Excise		8	4	4
Donations		2,000	0	2,000
Miscellaneous		539	0	539
Total Receipts		81,949	**77,948**	**4,001**
Expenditures:				
Personal Services		48,466	54,510	(6,044)
Contractual		5,426	6,145	(719)
Commodities		2,659	4,250	(1,591)
Capital Outlay		1,563	3,000	(1,437)
Appropriations to Library Board		63,000	64,000	(1,000)
Miscellaneous		391	0	391
Reimbursed Expenses		(44,946)	(50,500)	5,554
Total Expenditures		76,559	**81,405**	**(4,846)**
Receipts Over (Under) Expenditures		5,390		
Unencumbered Cash, Beginning		4,215		
Unencumbered Cash, Ending	$	**9,605**		

CITY OF OBERLIN, KANSAS
Consolidated Streets
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 129,727	130,304	(577)
Delinquent	3,919	700	3,219
Motor Vehicle	5,667	5,085	582
Recreational Vehicle	180	135	45
16/20M Vehicle	486	116	370
Commercial Vehicle	550	251	299
Neighborhood Revitalization Rebate	(2,287)	(2,317)	30
Excise	3	2	1
State of Kansas Gas	48,902	39,240	9,662
Miscellaneous	956	0	956
Reimbursed Expense	1,120	0	1,120
Transfer from Electric	150,000	150,000	0
Total Receipts	339,223	**323,516**	**15,707**
Expenditures:			
Personal Services	118,293	91,499	26,794
Contractual Services	13,614	35,300	(21,686)
Commodities	51,903	59,825	(7,922)
Capital Outlay	4,948	5,000	(52)
Lease Purchase Payments	53,152	50,432	2,720
Miscellaneous	113	0	113
Transfer to Street Project	150,000	150,000	0
Cash Forward	0	45,000	(45,000)
Total Expenditures	392,023	**437,056**	**(45,033)**
Receipts Over (Under) Expenditures	(52,800)		
Prior Year Cancelled Encumbrances	293		
Unencumbered Cash, Beginning	113,543		
Unencumbered Cash, Ending	$ **61,036**		

CITY OF OBERLIN, KANSAS
Tourism & Convention
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Transient Guest Tax	$ 23,686	30,000	(6,314)
Miscellaneous	94	0	94
Total Receipts	23,780	**30,000**	**(6,220)**
Expenditures:			
Personal Services	1,610	5,286	(3,676)
Contractual	23,910	29,725	(5,815)
Commodities	0	50	(50)
Capital Outlay	9	500	(491)
Miscellaneous	0	1,000	(1,000)
Total Expenditures	25,529	36,561	(11,032)
Receipts Over (Under) Expenditures	(1,749)		
Unencumbered Cash, Beginning	16,086		
Unencumbered Cash, Ending	$ **14,337**		

CITY OF OBERLIN, KANSAS
Gateway Civic Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Catering	$ 38,922	45,000	(6,078)
Rentals	65,818	65,000	818
Sales Tax	2,259	2,700	(441)
Miscellaneous	248	0	248
Reimbursed Expense	26	0	26
Transfer from Electric Utility	100,000	100,000	0
Total Receipts	207,273	**212,700**	**(5,427)**
Expenditures:			
Personal Services	62,642	98,230	(35,588)
Commodities	68,449	60,825	7,624
Contractual	59,115	44,875	14,240
Capital Outlay	13,508	10,000	3,508
Miscellaneous	568	0	568
Total Expenditures	204,282	**213,930**	**(9,648)**
Receipts Over (Under) Expenditures	2,991		
Unencumbered Cash, Beginning	11,444		
Unencumbered Cash, Ending	$ **14,435**		

CITY OF OBERLIN, KANSAS
Gateway Events
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Event Ticket Sales	$ 0	80,000	(80,000)
Event Sponsorship & Marketing Aid	1,500	25,000	(23,500)
Event Concessions	0	7,500	(7,500)
Booth Rental	0	10,000	(10,000)
Bar Sales	0	15,000	(15,000)
Reimbursement from General	8,672	0	8,672
Total Receipts	10,172	**137,500**	**(127,328)**
Expenditures:			
Personal Services	0	2,378	(2,378)
Commodities	5	11,600	(11,595)
Contractual	10,472	97,900	(87,428)
Transfer to Multi-Year Capital Improvement	0	20,000	(20,000)
Miscellaneous	166	0	166
Total Expenditures	10,643	**131,878**	**(121,235)**
Receipts Over (Under) Expenditures	(471)		
Unencumbered Cash, Beginning	471		
Unencumbered Cash, Ending	$ **0**		

CITY OF OBERLIN, KANSAS
Law Enforcement
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	372,516	373,480	(964)
Delinquent		5,534	12,000	(6,466)
Motor Vehicle		90,980	86,567	4,413
Recreational Vehicle		2,769	2,293	476
16/20M		0	1,982	(1,982)
Commercial Vehicle		5,263	4,275	988
Neighborhood Revitalization Rebate		(6,555)	(6,640)	85
Excise		59	30	29
Miscellaneous		26	0	26
Accident Reports		150	250	(100)
Special Vehicle Permits		150	100	50
Total Receipts		470,892	**474,337**	**(3,445)**
Expenditures:				
Personal Services		274,684	323,584	(48,900)
Contractual		93,279	92,341	938
Commodities		14,005	16,150	(2,145)
Capital Outlay		20,769	35,000	(14,231)
Donation-Options Domestic Violence		500	500	0
Donation-Western KS Child Advocacy		3,100	3,000	100
Cash Forward		0	35,000	(35,000)
Miscellaneous		117	0	117
Transfer to Multi-Year Capital Outlay		35,000	0	35,000
Total Expenditures		441,454	**505,575**	**(64,121)**
Receipts Over (Under) Expenditures		29,438		
Unencumbered Cash, Beginning		20,842		
Unencumbered Cash, Ending	$	**50,280**		

CITY OF OBERLIN, KANSAS
Swimming Pool Operating
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

		Actual	Budget	Variance Over (Under)
Receipts:				
City Sales Tax	$	407,034	350,000	57,034
Admissions		19,555	18,000	1,555
Concessions		10,940	8,000	2,940
Miscellaneous		764	0	764
Reimbursed Expenses		448	0	448
Donations		1,145	600	545
Total Receipts		439,886	**376,600**	**63,286**
Expenditures:				
Personal Services		81,576	79,918	1,658
Contractual		8,450	13,085	(4,635)
Commodities		25,147	26,650	(1,503)
Capital Outlay		2,018	0	2,018
Lease Purchaes Payments		181,260	181,260	0
Transfer to Pool Debt Reserve		120,000	120,000	0
Miscellaneous		970	0	970
Total Expenditures		419,421	**420,913**	**(1,492)**
Receipts Over (Under) Expenditures		20,465		
Unencumbered Cash, Beginning		246,497		
Unencumbered Cash, Ending	$	**266,962**		

CITY OF OBERLIN, KANSAS
Electric Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Electric Sales	$ 2,196,562	2,200,000	(3,438)
Connection Fees	7,363	8,000	(637)
Street Light Maintenance	6,000	4,800	1,200
Late Charges	7,222	7,250	(28)
Sales Tax Collected	50,890	48,700	2,190
KMEA Nextera	99,996	100,000	(4)
Miscellaneous	6,463	10,000	(3,537)
Power Generation Production Credit	22,400	0	22,400
Loan Reimbursement	312,950	0	312,950
Reimbursed Expense	1,573	0	1,573
Total Receipts	2,711,419	**2,378,750**	**332,669**
Expenditures:			
Administration:			
Personal Services	130,292	118,191	12,101
Contractual	105,900	100,150	5,750
Commodities	2,657	3,500	(843)
Capital Outlay	891	4,500	(3,609)
Miscellaneous	50	1,000	(950)
Total Administration	239,790	227,341	12,449
Power Production:			
Personal Services	29,227	27,529	1,698
Purchased Power	1,441,597	1,155,000	286,597
Contractual	22,138	20,025	2,113
Commodities	86,281	140,000	(53,719)
Capital Outlay	809	20,000	(19,191)
Miscellaneous	172	0	172
Loan Principal	78,006	0	78,006
Loan Interest	553	0	553
Total Power Production	1,658,783	1,362,554	296,229
Transmission/Distribution:			
Personal Services	127,844	327,392	(199,548)
Contractual	59,792	61,350	(1,558)
Commodities	46,892	132,275	(85,383)
Capital Outlay	8,470	25,000	(16,530)
Miscellaneous	476	0	476
Infrastructure Project	150,775	50,000	100,775
Total Transmission/Distribution	394,249	596,017	(201,768)
Warehouse:			
Personal Services	2,521	2,157	364
Contractual	29,653	16,275	13,378
Commodities	24,833	23,250	1,583
Capital Outlay	2,568	38,500	(35,932)
Miscellaneous	27	0	27
Total Warehouse	59,602	80,182	(20,580)
Other Expenditures:			
Transfer to Gateway Civic Center	100,000	100,000	0
Transfer to Consolidated Streets	150,000	150,000	0
Transfer to Street Project	52,006	0	52,006
Transfer to Multi-Year Capital Outlay	30,016	0	30,016
Total Other Expenditures	332,022	250,000	82,022
Adjustments for Qualifying Budget Credits			
Reimbursed Expenses	0	314,523	(314,523)
Total Expenditures	2,684,446	**2,830,617**	**(146,171)**
Receipts Over (Under) Expenditures	26,973		
Unencumbered Cash, Beginning	449,031		
Unencumbered Cash, Ending	$ **476,004**		

CITY OF OBERLIN, KANSAS
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Sewer Service Charges	$ 266,276	300,000	(33,724)
Late Charges	3,611	3,825	(214)
Rent	30,570	16,518	14,052
Miscellaneous	1,257	0	1,257
Total Receipts	301,714	**320,343**	**(18,629)**
Expenditures:			
Administration:			
Personal Services	54,810	46,474	8,336
Contractual	16,201	15,790	411
Commodities	1,226	1,750	(524)
Capital Outlay	409	2,250	(1,841)
Miscellaneous	350	0	350
Total Administration	72,996	66,264	6,732
Treatment:			
Personal Services	30,389	23,246	7,143
Contractual	1,929	7,225	(5,296)
Commodities	11,916	27,250	(15,334)
Capital Outlay	0	10,000	(10,000)
Loan Principal	84,960	84,960	0
Loan Interest	13,198	13,198	0
Total Treatment	142,392	165,879	(23,487)
Collection:			
Personal Services	40,311	38,623	1,688
Contractual	25,213	30,075	(4,862)
Commodities	3,825	8,750	(4,925)
Capital Outlay	1,079	0	1,079
Lease Purchase Payments	12,544	9,824	2,720
Total Collection	82,972	87,272	(4,300)
Total Expenditures	298,360	**319,415**	**(21,055)**
Receipts Over (Under) Expenditures	3,354		
Unencumbered Cash, Beginning	115,078		
Unencumbered Cash, Ending	$ **118,432**		

CITY OF OBERLIN, KANSAS
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Water Sales	$ 739,051	676,125	62,926
Connection Fees	3,309	3,375	(66)
Late Charges	3,611	3,825	(214)
Sales Tax Collected	10,942	9,700	1,242
Tower Rents	6,063	6,000	63
Miscellaneous	7,053	4,500	2,553
Reimbursed Expense	5,351	0	5,351
Total Receipts	775,380	**703,525**	**71,855**
Expenditures:			
Administration:			
Personal Services	54,810	62,395	(7,585)
Contractual	34,742	34,790	(48)
Commodities	1,258	1,750	(492)
Capital Outlay	479	2,250	(1,771)
Miscellaneous	350	0	350
Total Administration	91,639	101,185	(9,546)
Production:			
Personal Services	46,779	56,014	(9,235)
Contractual	19,668	22,100	(2,432)
Commodities	37,524	50,300	(12,776)
Capital Outlay	180	20,000	(19,820)
Loan Principal	75,224	75,224	0
Loan Interest	81,769	81,770	(1)
Total Production	261,144	305,408	(44,264)
Distribution:			
Personal Services	48,538	57,877	(9,339)
Contractual	24,013	42,182	(18,169)
Commodities	16,785	35,750	(18,965)
Capital Outlay	21,016	30,000	(8,984)
Lease Purchase Payments	12,544	9,824	2,720
Loan Principal	49,846	49,846	0
Loan Interest	56,759	56,758	1
Miscellaneous	49	0	49
Total Distribution	229,550	282,237	(52,687)
Transfer to Water Reserve	100,000	100,000	0
Transfer to Pipeline Erosion Control Reserve	75,000	0	75,000
Total Expenditures	757,333	**788,830**	**(31,497)**
Receipts Over (Under) Expenditures	18,047		
Prior Year Cancelled Encumbrances	75,000		
Unencumbered Cash, Beginning	309,497		
Unencumbered Cash, Ending	$ **402,544**		

CITY OF OBERLIN, KANSAS
Refuse Service
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Refuse Fees	175,096	**180,000**	**(4,904)**
Expenditures:			
Contractual	174,657	**180,000**	**(5,343)**
Receipts Over (Under) Expenditures	439		
Unencumbered Cash, Beginning	177		
Unencumbered Cash, Ending	$ **616**		

CITY OF OBERLIN, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Airport Project	Dog Park Project	Parks Projects	Sappa Park Project
Receipts:				
Reimbursements	$ 0	0	0	42,529
Donations	0	765	17,097	9,378
State Grants	4,355	0	0	0
Transfer from Multi Year Capital Improvement	0	0	0	10,000
Transfer from Electric	0	0	0	0
Transfer from Airport	15,000	0	0	0
Receipts	19,355	765	17,097	61,907
Expenditures:				
Infrastructure Improvements	0	751	5,000	52,782
Advertising and Notices	75	0	0	0
Engineering Services	4,584	0	0	0
Legal Fees	680	0	0	0
Total Expenditures	5,339	751	5,000	52,782
Receipts Over (Under) Expenditures	14,016	14	12,097	9,125
Unencumbered Cash, Beginning	21,985	1,930	0	1,308
Unencumbered Cash, Ending	**36,001**	**1,944**	**12,097**	**10,433**

CITY OF OBERLIN, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Street Project	Water Project	Swimming Pool Donations	Storm Water Control Project	Swimming Pool Equipment Reserve
Receipts:					
Federal Grants	$ 0	304,435	0	0	0
Transfer from Water Reserve	0	571,506	0	0	0
Transfer from Electric Utility	52,006	0	0	0	0
Transfer from Consolidated Streets	150,000	0	0	0	0
Total Receipts	202,006	875,941	0	0	0
Expenditures:					
Personal Services	38,093	0	0	0	0
Contractual	155,112	0	0	0	0
Commodities	8,650	0	0	0	0
Capital Outlay	151	359,779	4,108	0	34,960
Engineering Services	0	67,325	0	0	0
Administration	0	15,000	0	0	0
Total Expenditures	202,006	442,104	4,108	0	34,960
Receipts Over (Under) Expenditures	0	433,837	(4,108)	0	(34,960)
Unencumbered Cash, Beginning	0	(110,047)	4,108	0	118,521
Unencumbered Cash, Ending	$ **0**	**323,790**	**0**	**0**	**83,561**

CITY OF OBERLIN, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Swimming Pool Debt Reserve	Risk Management Reserve	Special Law Enforcement Trust	Gateway Donation
Receipts:				
Interest on Idle Funds	$ 0	0	15	37
Transfer from Swimming Pool Operating	120,000	0	0	0
Total Receipts	120,000	0	15	37
Expenditures:				
Building Repairs	0	0	0	0
Equipment	0	0	2,021	0
Total Expenditures	0	0	2,021	0
Receipts Over (Under) Expenditures	120,000	0	(2,006)	37
Unencumbered Cash, Beginning	549,507	99,183	30,870	73,401
Unencumbered Cash, Ending	$ **669,507**	**99,183**	**28,864**	**73,438**

CITY OF OBERLIN, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Federal Grants	Hansen and GROW Community Grants	Sewer Reserve	Electric Reserve	Water Reserve
Receipts:					
Grants	$ 177,718	52,000	0	0	0
Miscellaneous	0	2,126	0	0	0
Transfer from Water Utility	0	0	0	0	100,000
Total Receipts	177,718	54,126	0	0	100,000
Expenditures:					
Administration Expenses	3,900	0	0	0	0
Grants	44,100	0	0	0	0
Capital Outlay	0	46,605	27,996	0	0
Transfer to General	0	0	0	105,000	0
Transfer to Water Project	0	0	0	0	571,506
Total Expenditures	48,000	46,605	27,996	105,000	571,506
Receipts Over (Under) Expenditures	129,718	7,521	(27,996)	(105,000)	(471,506)
Unencumbered Cash, Beginning	0	47,874	1,048,602	914,984	675,684
Unencumbered Cash, Ending	$ **129,718**	**55,395**	**1,020,606**	**809,984**	**204,178**

CITY OF OBERLIN, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

	Multi-Year Capital Outlay	Memorials	Utilities Unapplied Payments	Customer Deposits	Pipeline Erosion Control Reserve
Receipts:					
Utility Deposits	$ 0	0	0	19,800	0
Unapplied Payment	0	0	3,931	0	0
Miscellaneous	100	0	0	0	0
Sale of Fixed Assets	1,053	0	0	0	0
Transfer from Electric	30,016	0	0	0	0
Transfer from Water	0	0	0	0	75,000
Transfer from Law Enforcement	35,000	0	0	0	0
Total Receipts	66,169	0	3,931	19,800	75,000
Expenditures:					
Deposit Refund	0	0	0	19,800	0
Capital Outlay	30,810	2,407	0	0	27,233
Transfer to Sappa Park Project	10,000	0	0	0	0
Total Expenditures	40,810	2,407	0	19,800	27,233
Receipts Over (Under) Expenditures	25,359	(2,407)	3,931	0	47,767
Unencumbered Cash, Beginning	87,230	7,284	9,635	0	0
Unencumbered Cash, Ending	$ **112,589**	**4,877**	**13,566**	**0**	**47,767**

CITY OF OBERLIN, KANSAS
Related Municipal Entities
Oberlin Public Library
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:		
Appropriation from City	$	63,000
Grant Proceeds		21,863
Donations		3,577
Fines & Fees		2,230
Interest on Idle Funds		47
Total Receipts		90,717
Expenditures		
Salaries and Wages		44,946
Audio and Video		1,604
Bank Fees		39
Books and Periodicals		8,819
Capital Outlay		13,735
Computer Software Licensing		1,130
Copier Lease		1,862
Courier		640
Donations		150
Dues & Memberships		90
Equipment Rental		142
Insurance		100
Memorials		95
Miscellaneous		519
Postage		65
Repairs		478
Retirement Contributions		2,143
Room Rental		205
Speakers/Insturctors Fees		3,400
Supplies		6,571
Telephone		538
Total Expenditures		87,271
Receipts Over (Under) Expenditures		3,446
Unencumbered Cash, Beginning		58,500
Unencumbered Cash, Ending	$	**61,946**

CITY OF OBERLIN, KANSAS
Related Municipal Entities
Public Building Commission
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

Receipts:		
Lease Income	$	181,260
Expenditures		
Bond Principal		140,000
Bond Interest		41,260
Total Expenditures		181,260
Receipts Over (Under) Expenditures		0
Unencumbered Cash, Beginning		197
Unencumbered Cash, Ending	$	**197**

CITY OF OBERLIN, KANSAS SCHEDULE 3

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

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Flexible Spending Account	$ 405	2,784	1,255	1,934
Insurance Proceeds Trust	12,119	0	0	12,119
Gateway Advance Receipts	5,950	9,424	14,174	1,200
Payroll Clearing	1,928	1,458,576	1,459,886	618
Returned Checks	0	7,901	7,901	0
Total Agency Funds	$ **20,402**	**1,478,685**	**1,483,216**	**15,871**