CITY OF SENECA, KANSAS

FINANCIAL STATEMENT

WITH

INDEPENDENT AUDITOR'S REPORT

December 31, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CITY OF SENECA, KANSAS
TABLE OF CONTENTS
December 31, 2021

	Page Number
Independent Auditor's Report	1 - 2
Statement 1	
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash Regulatory Basis	3 - 4
Notes to Financial Statement	5 - 11
Schedule 1	
Summary of Expenditures - Actual and Budget - Regulatory Basis	13
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis	
General Fund	14 - 15
Library Fund	16
Fire Equipment Fund	17
Industrial Development Fund	18
Fire Truck Fund	19
Airport Fund	20
Special Highway Fund	21
Special Park and Recreation Fund	22
Capital Equipment Fund	23
Capital Improvement Fund	24
Special Park Improvement Fund	25
Law Enforcement Fund	26
Pool Capital Improvement Fund	27
Convention and Tourism Fund	28
Bond and Interest Fund	29
Ambulance Fund	30
Water Utility Fund	31
Meter Deposits Fund	32
Sewer Utility Fund	33
Electric Utility Fund	34
Swimming Pool Fund	35
3rd Street Project Fund	36
Branch Street Project Fund	37
Law Enforcement Trust Fund	38
Cemetery Trust Fund	39
Pending Forfeiture Fund	40
Electric Principal and Interest fund	41
Schedule 3	
Schedule to Receipts and Expenditures - Related Municipal Entities	
Seneca Free Library	42

VARNEY
& ASSOCIATES, CPAs, LLC

December 1, 2022

Mayor and Council Members
City of Seneca, Kansas

Independent Auditor's Report

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2021, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) 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 KMAAG. 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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.

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1020 Commercial St., Suite A
Emporia, KS 66801

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis 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 required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CITY OF SENECA, KANSAS
SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 361,925	$ -	$ 1,238,265	$ 1,124,799	$ 475,391	$ -	$ 475,391
Library Fund	-		136,006	124,132	11,874	-	11,874
Fire Equipment Fund	22,994	-	26,072	31,000	18,066	-	18,066
Industrial Development Fund	190,918	-	25,650	5,000	211,568	-	211,568
Fire Truck Fund	239,531	-	127,351	31,658	335,224	-	335,224
Airport Fund	10,116		-	-	10,116	-	10,116
Special Highway Fund	3,334	-	-	-	3,334	-	3,334
Special Park and Recreation Fund	61,651	-	16,602	6,679	71,574	-	71,574
Capital Equipment Fund	5,500	-	31	-	5,531	-	5,531
Capital Improvement Fund	398,991	-	775,955	560,575	614,371	-	614,371
Special Park Improvement Fund	359	-	-	-	359	-	359
Law Enforcement Fund	4,529	-	4,155	95	8,589	-	8,589
Pool Capital Improvement Fund	2,363,637	-	825,553	611,644	2,577,546	-	2,577,546
Convention and Tourism Fund	29,568	-	16,627	14,175	32,020	-	32,020
Bond and Interest Fund	2,309	-	-	-	2,309	-	2,309
Ambulance Fund	8,244	-	-	1,779	6,465	-	6,465
Water Utility Fund	227,478	-	440,608	430,941	237,145	-	237,145
Meter Deposits Fund	49,866	-	6,444	3,578	52,732	-	52,732
Sewer Utility Fund	617,530	-	362,576	257,224	722,882	-	722,882
Electric Utility Fund	3,350,342	-	3,759,572	3,187,502	3,922,412	-	3,922,412
Swimming Pool Fund	-	-	99,349	99,349	-	-	-
3rd Street Project Fund	37,030	-	-	37,030	-	-	-
Branch Street Project Fund	195,409	-	71,387	95,080	171,716	-	171,716

(continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CITY OF SENECA, KANSAS
SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Fund (Continued)							
Law Enforcement Trust Fund	3,815	-	-	-	3,815	-	3,815
Cemetery Trust Fund	1,868	-	-	-	1,868	-	1,868
Pending Forfeiture	-	-	1,179	82	1,097	-	1,097
Electric Principal & Interest Fund	-	-	749,467	749,467	-	-	-
Subtotal	$ 8,186,944	$ -	$ 8,682,849	$ 7,371,789	$ 9,498,004	$ -	$ 9,498,004
Related Municipal Entity							
Seneca Free Library	75,080	-	164,481	143,394	96,167	-	96,167
Total Reporting Entity	$ 8,262,024	$ -	$ 8,847,330	$ 7,515,183	$ 9,594,171	$ -	$ 9,594,171

Composition of Cash	
Certificates of Deposit	$ 3,600,000
Checking/Savings Accounts	5,898,004
Total Primary Government	$ 9,498,004
Library Checking, Savings and CDs	96,167
Total Reporting Entity	$ 9,594,171

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CITY OF SENECA, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2021

Note 1: Summary of Significant Accounting Policies

The City of Seneca, Kansas (the City) is a municipal corporation governed by an elected six-member council and mayor. The financial statement presents the City and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

Seneca Free Library

The Seneca Free Library Board operates the City's Public Library. Acquisition or disposition of real property by the Library Board must be approved by the City. Bond issuances must also be approved by the City.

Regulatory Basis Fund Types

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In the financial statement in this report, the various funds are grouped into generic fund types and broad fund categories as follows:

General Fund - The general fund is the chief operating fund of the City. It is used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds - Special purpose funds are used to account for the proceeds of specific tax levies and other specific revenue sources intended for specified purposes.

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

Capital Project Funds – Capital Project Funds are 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 Funds - Business funds are used to account for funds financed in whole or in part by fees charged to users of the goods or services.

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.).

Basis of Accounting

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 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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

Budgetary Information

The City Charter establishes the fiscal year as the twelve-month period beginning January 1. The Mayor and City Council prepare a budget of estimated expenditures and receipts for the ensuing fiscal year in accordance with State of Kansas Statutes. These statutes require that an annual operating budget be adopted for the general fund, special purpose funds (unless specifically exempted by statue), bond and interest funds, and business funds. Although directory rather than mandatory, the statues provide for the following sequence and timetable in the adoption of the legal annual operating budget.

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

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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 project funds, trust funds, and the following special purpose funds: capital equipment fund, capital improvement fund and law enforcement trust fund.

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

Note 2: 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 or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

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

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

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

As of December 31, 2021, the City's carrying amount of the deposits was $9,498,004 and the bank balance was $9,533,972. The bank balance was held by three banks. Of the bank balance, $4,479,280 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Note 3: Interfund Transfers

Transfers for the year ended December 31, 2021 were as follows:

From	To	Regulatory Authority	Amount
3rd Street	General	10-117a	$ 37,030
Water Utility	Capital Improvement	12-1,118	85,538
Electric Utility	Electric Principal & Interest	12-825d	54,161
Sewer Utility	Capital Improvement	12-1,118	54,300
Electric Principal & Interest	Electric Utility	12-825d	695,306
Pool Debt Service	Swimming Pool	12-1, 117	63,656
Pool Debt Service	Capital Improvement	12-1,118	254,437
Electric Utility	Capital Improvement	12-1,118	84,661
			$ 1,329,089

Note 4: Defined Benefit 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 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

Note 4: Defined Benefit Pension Plan (Continued)

Plan Description (Continued)

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 limited on annual increases in the employer contribution rates. The actuarially determined employee contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $82,686 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 $521,405. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report, including all actuarial assumption 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.

Note 5: Compensated Absences

The City provides compensation for absences for full-time employees. Individuals who work at least 40 hours per week are classified as full-time, and are eligible to earn vacation and sick leave.

The City's vacation leave is earned according to the following schedule:

Years of Service	Hours per Month
0 - 5 years	6.66
6-11 years	10.00
12-20 years	13.33
>20 years	14.66

Employees may not carry over more than 160 hours. Each employee's anniversary date is used to determined vacation carryover. An exception applies to employees of the Police Department, due to the additional cost incurred for a replacement officer to cover time of an absent officer. Employees of the Police Department may convert up to 50% of vacation time to cash annually.

Sick leave is earned 8 hours for each full month of service. No employee may accrue more than 720 hours of sick leave. Upon termination of employment with the City, an employee will not be paid for any unused sick leave.

Note 6: 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 local government 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 government makes healthcare 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.

Note 7: 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. These risks are covered by commercial insurance purchased from independent third parties. There have been no decreases in insurance coverage from the prior year.

Note 8: Related Parties

During the year ended December 31, 2021, the Mayor was an immediate family member of a council member.

Note 9: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through December 1, 2022, which is the date at which the financial statement was available to be issued.

Note 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 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.

Note 11: Changes in Long-Term Debt

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2011-A	0.75 - 3.75%	05/25/11	$ 880,000	12/01/21	$ 105,000	$ -	$ 105,000	$ (105,000)	$ -	$ 3,938
Series 2013-A	2.0 - 2.625%	05/01/13	2,520,000	09/01/30	1,175,000	-	260,000	(260,000)	915,000	25,338
Series 2014-A	1.15 - 3.6%	10/01/14	830,000	09/01/24	360,000	-	85,000	(85,000)	275,000	10,080
Total General Obligation Bonds					$ 1,640,000	$ -	$ 450,000	$ (450,000)	$ 1,190,000	$ 39,356
Loans										
KDHE Water Pollution Control	1.91%	07/21/16	2,231,391	3/1/37	$ 1,850,274	$ -	$ 87,032	(87,032)	$ 1,763,242	$ 30,355
Electric Loan	0.25%	07/01/21	695,306	1/1/31	-	695,306	52,828	642,478	642,478	1,333
Total Loans					$ 1,850,274	$ 695,306	$ 139,860	$ 555,446	$ 2,405,720	$ 31,688
Public Building Commission										
Series 2013 Revenue Bond	2.0 - 2.5%	05/01/13	3,295,000	8/21/23	$ 1,665,000	$ -	$ 225,000	$ (225,000)	$ 1,440,000	$ 36,675
TOTAL LONG-TERM DEBT					$ 5,155,274	$ 695,306	$ 814,860	$ (119,554)	$ 5,035,720	$ 107,719

Note 11: Changes in Long-Term Debt (Continued)

	2022	2023	2024	2025	2026	2027 - 2031	2032 - 2036	2037 - 2041	Total
Principal									
General Obligation Bonds									
Series 2013-A	$ 175,000	$ 175,000	$175,000	$ 80,000	$ 80,000	$ 230,000	$ -	$ -	$ 915,000
Series 2014-A	90,000	90,000	95,000	-	-	-	-	-	275,000
Loans									
KDHE Water Pollution Control	88,702	90,405	92,140	93,908	95,711	506,818	557,353	238,205	1,763,242
Electric Loan	52,989	70,806	70,986	71,162	71,341	305,194	-	-	642,478
Public Building Commission									
Series 2013 Refunding Bond	230,000	235,000	240,000	240,000	245,000	250,000	-	-	1,440,000
Total Principal	$ 636,691	$ 661,211	$673,126	$485,070	$ 492,052	$ 1,292,012	$ 557,353	$ 238,205	$ 5,035,720
Interest and Service Fees									
General Obligation Bonds									
Series 2013-A	20,138	16,638	13,138	9,638	7,738	11,876	-	-	79,166
Series 2014-A	7,700	5,180	2,660	-	-	-	-	-	15,540
Loans									
KDHE Water Pollution Control	28,904	27,424	25,915	24,380	22,813	89,497	45,576	4,966	269,475
Electric Loan	1,172	1,406	1,230	1,053	874	1,720	-	-	7,455
Public BuildingCommission									
Series 2013 Refunding Bond	32,176	27,576	22,876	17,776	12,376	6,250	-	-	119,030
Total Interest and Service Fees	$ 90,090	$ 78,224	$ 65,819	$ 52,847	$ 43,801	$ 109,343	$ 45,576	$ 4,966	$ 490,666
Total Principal and Interest	$ 726,781	$ 739,435	$738,945	$537,917	$ 535,853	$ 1,401,355	$ 602,929	$ 243,171	$ 5,526,386

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

CITY OF SENECA, KANSAS
SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (under)
Governmental Funds					
General	$ 1,340,040	$ -	$ 1,340,040	$ 1,124,799	$ (215,241)
Library	147,981	-	147,981	124,132	(23,849)
Fire Equipment	54,934	-	54,934	31,000	(23,934)
Industrial Development	217,495	-	217,495	5,000	(212,495)
Fire Truck	366,834	-	366,834	31,658	(335,176)
Airport	11,616	-	11,616	-	(11,616)
Special Highway	46,434	-	46,434	-	(46,434)
Special Park and Recreation	79,395	-	79,395	6,679	(72,716)
Special Park Improvement	859	-	859	-	(859)
Law Enforcement	4,929	-	4,929	95	(4,834)
Pool Capital Improvement	2,624,572	-	2,624,572	611,644	(2,012,928)
Convention and Tourism	39,379	-	39,379	14,175	(25,204)
Ambulance	8,729	-	8,729	1,779	(6,950)
Water Utility	668,788	-	668,788	430,941	(237,847)
Meter Deposits	56,435	-	56,435	3,578	(52,857)
Sewer Utility	909,789	-	909,789	257,224	(652,565)
Electric Utility	6,753,251	-	6,753,251	3,187,502	(3,565,749)
Swimming Pool	107,697	-	107,697	99,349	(8,348)
Cemetery Trust	2,393	-	2,393	-	(2,393)
Totals	$ 13,441,550	$ -	$ 13,441,550	$ 5,929,555	$ (7,511,995)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CITY OF SENECA, 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)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 544,475	$ 540,540	$ 3,935
Delinquent Taxes	12,386	4,000	8,386
Motor Vehicle Taxes	79,192	73,529	5,663
Recreational Vehicle Tax	1,508	932	576
16/20 M Vehicle Tax	777	622	155
Commercial Vehicle Tax	19,191	17,817	1,374
Watercraft Tax	463	89	374
Local Alcoholic Liquor Tax	16,602	13,909	2,693
Local Sales Tax	279,050	220,000	59,050
Franchise Tax	60,672	55,000	5,672
Licenses, Permits and Fees	8,311	35,000	(26,689)
Fines, Forfeitures and Penalties	13,706	32,000	(18,294)
Interest	12,279	8,000	4,279
Cemetery Fees	450	2,000	(1,550)
Reimbrusement	60,282	65,000	(4,718)
Other	91,891	312	91,579
Transfer In	37,030	-	37,030
Total Cash Receipts	$ 1,238,265	$ 1,068,750	$ 23,156

CITY OF SENECA, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
General and Administrative			
Personnel Services	$ 82,330	$ 70,000	$ 12,330
Commodities	23,219	6,500	16,719
Contractual	35,609	60,000	(24,391)
Capital Outlay	4,240	15,000	(10,760)
Economic Development	28,500	-	28,500
Other	1,354	32,780	(31,426)
Police Department			
Personnel Services	311,421	371,000	(59,579)
Commodities	32,205	15,000	17,205
Contractual	58,895	70,000	(11,105)
Capital Outlay	13,411	16,000	(2,589)
Other	746	-	746
Streets and Highway Department			
Personnel Services	183,776	194,000	(10,224)
Commodities	132,527	155,000	(22,473)
Contractual	59,106	42,000	17,106
Capital Outlay	5,732	6,000	(268)
Park Department			
Personnel Services	92,426	65,000	27,426
Commodities	15,458	26,000	(10,542)
Contractual	38,091	31,000	7,091
Capital Outlay	-	8,200	(8,200)
Other Departments			
Personnel Services	-	4,300	(4,300)
Commodities	3,832	15	3,817
Contractual	1,921	1,231	690
Capital Outlay	-	515	(515)
Cash Forward	-	150,499	(150,499)
Total Expenditures	$ 1,124,799	$ 1,340,040	$ (215,241)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 113,466		
UNENCUMBERED CASH - JANUARY 1	361,925		
UNENCUMBERED CASH - DECEMBER 31	$ 475,391		

CITY OF SENECA, KANSAS
LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 121,667	$ 113,120	$ 8,547
Delinquent Taxes	2,471	500	1,971
Motor Vehicle Taxes	7,352	15,188	(7,836)
Recreational Vehicle Tax	249	193	56
16/20 M Vehicle Tax	153	129	24
Commercial Vehicle Tax	4,019	3,680	339
Watercraft Tax	-	18	(18)
Excise Tax	95	47	48
Total Cash Receipts	$ 136,006	$ 132,875	$ 3,131
EXPENDITURES			
Appropriation	$ 124,132	$ 147,981	$ (23,849)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 11,874		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ 11,874		

CITY OF SENECA, KANSAS
FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 21,490	$ 21,535	$ (45)
Delinquent Taxes	498	-	498
Motor Vehicle Taxes	3,074	2,894	180
Recreational Vehicle Tax	59	37	22
16/20 M Vehicle Tax	28	24	4
Commercial Vehicle Tax	754	701	53
Watercraft Tax	-	3	(3)
Excise Tax	18	9	9
Interest	151	-	151
Total Cash Receipts	$ 26,072	$ 25,203	$ 869
EXPENDITURES			
Contractual Services	$ 13,001	$ 6,200	$ 6,801
Commodities	8,692	4,000	4,692
Capital Outlay	9,307	700	8,607
Dispatch Support	-	3,931	(3,931)
Cash Forward	-	40,103	(40,103)
Total Expenditures	$ 31,000	$ 54,934	$ (23,934)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,928)		
UNENCUMBERED CASH - JANUARY 1	22,994		
UNENCUMBERED CASH - DECEMBER 31	$ 18,066		

CITY OF SENECA, KANSAS
INDUSTRIAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 21,490	$ 21,537	$ (47)
Delinquent Taxes	444	100	344
Motor Vehicle Taxes	2,914	2,663	251
Recreational Vehicle Tax	47	34	13
16/20 M Vehicle Tax	32	23	9
Commercial Vehicle Tax	703	645	58
Watercraft Tax	-	3	(3)
Excise Tax	20	9	11
Total Cash Receipts	$ 25,650	$ 25,014	$ 636
EXPENDITURES			
County Economic Development	$ 5,000	$ 5,000	$ -
Cash Forward	-	212,495	(212,495)
Total Expenditures	$ 5,000	$ 217,495	$ (212,495)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 20,650		
UNENCUMBERED CASH - JANUARY 1	190,918		
UNENCUMBERED CASH - DECEMBER 31	$ 211,568		

CITY OF SENECA, KANSAS
FIRE TRUCK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Rural Fire Contracts	$ 125,764	$ 109,000	$ 16,764
Interest	1,587	321	1,266
Total Cash Receipts	$ 127,351	$ 109,321	$ 18,030
EXPENDITURES			
Contractual Services	$ 24,166	$ 10,396	$ 13,770
Commodities	5,852	8,393	(2,541)
Capital Outlay	1,640	30,343	(28,703)
Dispatch Support	-	11,189	(11,189)
Cash Forward	-	306,513	(306,513)
Total Expenditures	$ 31,658	$ 366,834	$ (335,176)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 95,693		
UNENCUMBERED CASH - JANUARY 1	239,531		
UNENCUMBERED CASH - DECEMBER 31	$ 335,224		

CITY OF SENECA, KANSAS
AIRPORT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Service	$ -	$ 1,000	$ (1,000)
EXPENDITURES			
Commodities	$ -	$ 500	$ (500)
Cash Forward	-	11,116	(11,116)
Total Expenditures	$ -	$ 11,616	$ (11,616)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	10,116		
UNENCUMBERED CASH - DECEMBER 31	$ 10,116		

CITY OF SENECA, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
State Payments	$ -	$ 46,090	$ (46,090)
EXPENDITURES			
Capital Improvements	$ -	$ 46,434	$ (46,434)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	3,334		
UNENCUMBERED CASH - DECEMBER 31	$ 3,334		

CITY OF SENECA, KANSAS
SPECIAL PARK AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Local Alcoholic Liquor Tax	$ 16,602	$ 13,909	$ 2,693
EXPENDITURES			
Utilities	$ 140	$ -	$ 140
Capital Outlay	6,539	3,875	2,664
Cash Forward	-	75,520	(75,520)
Total Expenditures	$ 6,679	$ 79,395	$ (72,716)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9,923		
UNENCUMBERED CASH - JANUARY 1	61,651		
UNENCUMBERED CASH - DECEMBER 31	$ 71,574		

CITY OF SENECA, KANSAS
CAPITAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

CASH RECEIPTS		
Interest	$	31
EXPENDITURES		
Capital Outlay	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	31
UNENCUMBERED CASH - JANUARY 1		5,500
UNENCUMBERED CASH - DECEMBER 31	$	5,531

CITY OF SENECA, KANSAS
CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

CASH RECEIPTS		
Other	$	138,686
Grants		158,333
Tranfers In		478,936
Total Cash Receipts	$	775,955
EXPENDITURES		
Capital Improvements	$	166,300
Bond Principal and Interest		394,275
Total Expenditures	$	560,575
RECEIPTS OVER (UNDER) EXPENDITURES	$	215,380
UNENCUMBERED CASH - JANUARY 1		398,991
UNENCUMBERED CASH - DECEMBER 31	$	614,371

CITY OF SENECA, KANSAS
SPECIAL PARK IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Gifts	$ -	$ 500	$ (500)
EXPENDITURES			
Capital Outlay	$ -	$ 500	$ (500)
Cash Forward		359	(359)
Total Expenditures	$ -	$ 859	$ (859)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	359		
UNENCUMBERED CASH - DECEMBER 31	$ 359		

CITY OF SENECA, KANSAS
LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Diversion Fee	$ 4,155	$ 3,050	$ 1,105
EXPENDITURES			
Diversion Expense	$ 95	$ 3,000	$ (2,905)
Cash Forward	-	1,929	(1,929)
Total Expenditures	$ 95	$ 4,929	$ (4,834)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,060		
UNENCUMBERED CASH - JANUARY 1	4,529		
UNENCUMBERED CASH - DECEMBER 31	$ 8,589		

CITY OF SENECA, KANSAS
POOL CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Sales Tax	$ 817,786	$ 550,000	$ 267,786
Interest	7,767	7,000	767
Total Cash Receipts	$ 825,553	$ 557,000	$ 268,553
EXPENDITURES			
Debt Service	$ 261,675	$ 296,676	$ (35,001)
Capital Outlay	31,876	500	31,376
Transfers Out	318,093	400,708	(82,615)
Cash Forward	-	1,926,688	(1,926,688)
Total Expenditures	$ 611,644	$ 2,624,572	$ (2,012,928)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 213,909		
UNENCUMBERED CASH - JANUARY 1	2,363,637		
UNENCUMBERED CASH - DECEMBER 31	$ 2,577,546		

CITY OF SENECA, KANSAS
CONVENTION AND TOURISM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Transient Guest Tax	$ 16,627	$ 20,000	$ (3,373)
EXPENDITURES			
Capital Outlay	$ 14,175	$ 26,600	$ (12,425)
Cash Forward	-	12,779	(12,779)
Total Expenditures	$ 14,175	$ 39,379	$ (25,204)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,452		
UNENCUMBERED CASH - JANUARY 1	29,568		
UNENCUMBERED CASH - DECEMBER 31	$ 32,020		

CITY OF SENECA, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

CASH RECEIPTS	
Taxes and Shared Revenue	
Debt Service	$ -
EXPENDITURES	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	2,309
UNENCUMBERED CASH - DECEMBER 31	$ 2,309

CITY OF SENECA, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Ambulance Calls	$ -	$ -	$ -
EXPENDITURES			
Contractual Services	$ 1,779	$ 1,500	$ 279
Cash Forward	-	7,229	(7,229)
Total Expenditures	$ 1,779	$ 8,729	$ (6,950)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,779)		
UNENCUMBERED CASH - JANUARY 1	8,244		
UNENCUMBERED CASH - DECEMBER 31	$ 6,465		

CITY OF SENECA, 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)
CASH RECEIPTS			
Water Service	$ 437,780	$ 415,000	$ 22,780
Miscellaneous	-	1,600	(1,600)
Penalty	1,499	7,100	(5,601)
Interest	1,329	1,800	(471)
Total Cash Receipts	$ 440,608	$ 425,500	$ 15,108
EXPENDITURES			
Transmission and Distribution			
Personnel Services	$ 211,669	$ 218,000	$ (6,331)
Contractual Services	23,808	18,500	5,308
Commodities	82,681	58,000	24,681
Capital Outlay	151	-	151
Administrative and General			
Contractual Services	4,559	-	4,559
Commodities	22,383	21,000	1,383
Capital Outlay	152	100	52
Transfers Out	85,538	85,538	-
Cash Forward	-	267,650	(267,650)
Total Expenditures	$ 430,941	$ 668,788	$ (237,847)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9,667		
UNENCUMBERED CASH - JANUARY 1	227,478		
UNENCUMBERED CASH - DECEMBER 31	$ 237,145		

CITY OF SENECA, KANSAS
METER DEPOSITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Meter Deposits	$ 6,444	$ 4,900	$ 1,544
EXPENDITURES			
Meter Deposits Refunded	$ 3,578	$ 3,600	$ (22)
Cash Forward	-	52,835	(52,835)
Total Expenditures	$ 3,578	$ 56,435	$ (52,857)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,866		
UNENCUMBERED CASH - JANUARY 1	49,866		
UNENCUMBERED CASH - DECEMBER 31	$ 52,732		

CITY OF SENECA, 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)
CASH RECEIPTS			
Sewer Service	$ 362,568	$ 350,338	$ 12,230
Penalty	8	750	(742)
Total Cash Receipts	$ 362,576	$ 351,088	$ 11,488
EXPENDITURES			
Personnel Services	$ 47,037	$ 48,000	$ (963)
Contractual Services	27,934	24,000	3,934
Commodities	5,844	29,900	(24,056)
Capital Outlay	2,463	90,750	(88,287)
Debt Service	119,646	140,000	(20,354)
Transfers Out	54,300	54,300	-
Cash Forward	-	522,839	(522,839)
Total Expenditures	$ 257,224	$ 909,789	$ (652,565)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 105,352		
UNENCUMBERED CASH - JANUARY 1	617,530		
UNENCUMBERED CASH - DECEMBER 31	$ 722,882		

CITY OF SENECA, 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)
CASH RECEIPTS			
Electric Service	$ 2,953,643	$ 3,100,000	$ (146,357)
Franchise Fee	84,661	90,000	(5,339)
Miscellaneous	-	60,000	(60,000)
Penalties	6,495	7,100	(605)
Reimbursements	-	515	(515)
Interest	19,467	9,000	10,467
Transfer In	695,306	-	695,306
Total Cash Receipts	$ 3,759,572	$ 3,266,615	$ 492,957
EXPENDITURES			
Production			
Contractual Services	$ 2,521,614	$ 1,900,000	$ 621,614
Transmission and Distribution			
Personnel Services	329,780	330,493	(713)
Contractual Services	47,486	52,750	(5,264)
Commodities	85,175	130,500	(45,325)
Capital Outlay	264	178,290	(178,026)
Administrative and General			
Contractual Services	23,807	21,500	2,307
Commodities	36,308	35,977	331
Capital Outlay	4,246	11,000	(6,754)
Non-Operating Expenditures			
Transfers Out	138,822	300,000	(161,178)
Cash Forward	-	3,792,741	(3,792,741)
Total Expenditures	$ 3,187,502	$ 6,753,251	$ (3,565,749)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 572,070		
UNENCUMBERED CASH - JANUARY 1	3,350,342		
UNENCUMBERED CASH - DECEMBER 31	$ 3,922,412		

CITY OF SENECA, KANSAS
SWIMMING POOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Gate Receipts	$ -	$ 14,000	$ (14,000)
Seasonal and Daily Passes	-	19,000	(19,000)
Concessions	-	11,000	(11,000)
Pool Rental	-	2,000	(2,000)
Swim Lessons	-	11,000	(11,000)
Transfers In	63,656	50,000	13,656
Other	35,693	-	35,693
Total Cash Receipts	$ 99,349	$ 107,000	$ (7,651)
EXPENDITURES			
Personnel Services	$ 64,985	$ 62,000	$ 2,985
Contractual Services	18,786	14,000	4,786
Commodities	14,584	24,000	(9,416)
Capital Outlay	879	4,000	(3,121)
Miscellaneous	115	-	115
Cash Forward	-	3,697	(3,697)
Total Expenditures	$ 99,349	$ 107,697	$ (8,348)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

CITY OF SENECA, KANSAS
3rd STREET PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

CASH RECEIPTS	
Transfers In	$ -
EXPENDITURES	
Transfers Out	$ 37,030
RECEIPTS OVER (UNDER) EXPENDITURES	$ (37,030)
UNENCUMBERED CASH - JANUARY 1	37,030
UNENCUMBERED CASH - DECEMBER 31	$ -

CITY OF SENECA, KANSAS
BRANCH STREET PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

CASH RECEIPTS		
Other	$	71,387
EXPENDITURES		
Debt Service	$	95,080
RECEIPTS OVER (UNDER) EXPENDITURES	$	(23,693)
UNENCUMBERED CASH - JANUARY 1		195,409
UNENCUMBERED CASH - DECEMBER 31	$	171,716

CITY OF SENECA, KANSAS
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

CASH RECEIPTS	
Other	$ -
EXPENDITURES	
Other	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	3,815
UNENCUMBERED CASH - DECEMBER 31	$ 3,815

CITY OF SENECA, KANSAS
CEMETERY TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Other	$ -	$ -	$ -
EXPENDITURES			
Cash Forward	$ -	$ 2,393	$ (2,393)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	1,868		
UNENCUMBERED CASH - DECEMBER 31	$ 1,868		

CITY OF SENECA, KANSAS
PENDING FORFEITURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

CASH RECEIPTS		
Other	$	1,179
EXPENDITURES		
Miscellaneous	$	82
RECEIPTS OVER (UNDER) EXPENDITURES	$	1,097
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	1,097

CITY OF SENECA, KANSAS
ELECTRIC PRINCIPAL AND INTERST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

CASH RECEIPTS		
Loan Proceeds	$	695,306
Transfers In		54,161
Total Cash Receipts	$	749,467
EXPENDITURES		
Debt Service	$	54,161
Transfers Out		695,306
Total Expenditures	$	749,467
RECEIPTS OVER (UNDER) EXPENDITURES	$	-
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	-

CITY OF SENECA, KANSAS
SENECA FREE LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

CASH RECEIPTS	
City Appropriations	$ 124,132
Contributions and Memorials	2,949
Grants	31,052
Interest and Dividends	141
Other	6,207
Total Cash Receipts	$ 164,481
EXPENDITURES	
Salaries	$ 79,982
Payroll Taxes	6,119
Employee Retirement	5,382
Books, Subscriptions, Videos	25,798
Telephone and Utilities	1,978
Postage	200
Repairs and Lawn Care	2,805
Supplies	2,662
Adult and Children's Programming	3,671
Technology	5,102
Insurance	970
Continuing Education	444
Capital Outlay	5,972
Fire Alarm Maintenance	1,137
Copier	1,172
Total Expenditures	$ 143,394
RECEIPTS OVER (UNDER) EXPENDITURES	$ 21,087
UNENCUMBERED CASH - BEGINNING	75,080
UNENCUMBERED CASH - ENDING	$ 96,167