City of Auburn, Kansas

Financial Statement
As of December 31, 2021
and For the Year Then Ended

With Report by Independent Auditor

SHIPLEY CPA, LLC
Audit, Assurance, & Consulting Services

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Council of
City of Auburn, Kansas

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Auburn, 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 my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my 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 my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

My 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 my 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, I:

- 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 my 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.

I am 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 I identified during the audit.

Supplementary Information

My 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 and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my 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.

Shipley CPA, LLC

Shipley CPA, LLC
Topeka, Kansas
March 3, 2022

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	$ 318,928	$ 612,817	$ 459,311	$ 472,434	$ -	$ 472,434
Special Purpose Funds						
Special Highway	249,600	126,982	175,658	200,924	112,925	313,849
Capital Improvement	66,249	-	-	66,249	-	66,249
CDBG	-	148,600	148,600	-	-	-
Capital Project Fund						
Wastewater Rehabilitation	(276,817)	421,521	167,473	(22,769)	-	(22,769)
14th Street Project	-	279,558	264,850	14,708	-	14,708
Bond and Interest Fund						
Bond and Interest	97,105	116,656	78,110	135,651	-	135,651
Business Funds						
Gas Utility	1,048,527	1,115,058	925,709	1,237,876	39,135	1,277,011
Sewer Utility	536,218	208,056	225,102	519,172	1,578	520,750
Sewer Reserve	138,101	-	-	138,101	-	138,101
Meter Deposit	9,376	2,343	-	11,719	-	11,719
Total Financial Reporting Entity	$ 2,187,287	$ 3,031,591	$ 2,444,813	$ 2,774,065	$ 153,638	$ 2,927,703

Composition of Cash	
Checking Accounts	$ 1,739,924
Certificates of Deposit	1,187,779
Total Reporting Entity (Excluding Agency Funds)	$ 2,927,703

City of Auburn, Kansas

Notes to the Financial Statement
December 31, 2021

Note 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The City of Auburn, Kansas (the City), is a municipal corporation governed by a mayor-council form of government with a five-member council. This regulatory financial statement presents the City. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statement referred to above do not include the component units of the City.

Regulatory Basis Fund Types

The accounts of the City are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

The following types of funds were utilized in recording 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 funds – Used to account for the proceeds of specific tax levies and other specific regulatory receipt sources that are intended for specified purposes.

Bond and Interest funds – 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 – 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 – 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.).

Basis of Accounting

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 receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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 regulatory basis of accounting.

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

Note 2 – Budgetary Information

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

1. Preparation of budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 City 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 City 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. There were no such amendments to the 2021 budget.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures. All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end. A legal operating budget is not required for capital project funds and the following special purpose and business funds: Capital Improvement, CDBG, Sewer Reserve and Meter Deposit.

Note 2 – Budgetary Information (continued)

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

Note 3 – Deposits and Investments

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 and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 (d) (1) 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 Government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City did not have a peak period pledge agreement during 2021, and therefore the City did not designate peak periods. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the carrying amount of the City's deposits including certificates of deposit was $2,927,703 and the bank balance was $2,953,712. The bank balance was held by two banks resulting in a concentration of credit risk. The difference between the carrying amount and the bank balance is outstanding checks. Of the bank balance, $500,00 was covered by FDIC insurance and $2,443,209 was collateralized with securities held by the pledging financial institutions' agents in the City's name and $10,503 was unsecured at December 31, 2021.

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.

Note 4 – Property Taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar-year basis and are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half of the full amounts of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes levied and collected in the year prior to January 1st of the ensuing year.

Note 5 – Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2005A	3.65-4.60%	12/1/05	$ 355,000	12/1/26	$ 120,000	$ -	$ 20,000	$ 100,000	$ 5,280
KDHE Loans									
Sewer Interceptor C20 1726-01	2.51%	9/1/08	477,767	3/1/29	218,955	-	25,040	193,915	5,340
Sewer Rehabilitation C20 2032-01	2.14%	11/21/17	1,749,850	2/21/48	968,594	310,131	200	1,278,525	22,045
Total Contractual Indebtedness					$ 1,307,549	$ 310,131	$ 45,240	$ 1,572,440	$ 32,665

During 2021, the City received a short-term loan from the City Utility Low-Interest Loan Program in the amount of $130,000. Payments are due quarterly, starting in July 2021 with final payment due July 2022. Total principal and interest payments made were $77,947 and $205, respectively, for the year ended December 31, 2021. The balance at December 31, 2021 was $52,053.

Note 5 – Long–Term Debt (continued)

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

	Years								
	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	Total
Principal									
GO Bond									
Series 2005A	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -	$ -	$ -	$ 100,000
KDHE Loan									
Sewer Interceptor C20 1726-01	25,673	26,321	26,986	27,668	28,367	58,900	-	-	193,915
Sewer Rehabilitation C20 2032-01	200	200	67,769	69,227	70,716	377,068	419,414	273,931	1,278,525
Total Principal	45,873	46,521	114,755	116,895	119,083	435,968	419,414	273,931	1,572,440
Interest									
GO Bond									
Series 2005A	4,400	3,520	2,640	1,760	880	-	-	-	13,200
KDHE Loan									
Sewer Interceptor C20 1726-01	4,707	4,059	3,394	2,712	2,014	1,860	-	-	18,746
Sewer Rehabilitation C20 2032-01	27,361	27,355	26,991	25,533	24,044	96,733	54,387	10,350	292,754
Total Interest	36,468	34,934	33,025	30,005	26,938	98,593	54,387	10,350	324,700
Total Principal & Interest	$ 82,341	$ 81,455	$ 147,780	$ 146,900	$ 146,021	$ 534,561	$ 473,801	$ 284,281	$ 1,897,140

Note 6 – Interfund Transactions

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Sewer Utility	Bond and Interest	K.S.A. 10-1211	$ 93,299
Sewer Utility	14th Street	K.S.A. 12-1,118	92,983

Note 7 – Compensated Absences

The City maintains a policy of providing vacation and sick leave to its full-time employees granted in varying amounts depending on length of service and date of hire. Vacation days are vesting and accumulate but accumulation is subject to various limits. Sick leave is non-vesting and accumulates up to a maximum of 1,000 hours.

Note 8 – Capital Projects

Capital project authorizations with approved changed orders compared with expenditures from inception are as follows:

Projects	Project Authorization	Expended To Date
Wastewater Rehabilitation	$ 2,275,000	$ 1,709,545
14th Street Project	357,629	264,850

Note 9 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no decreases in insurance coverage from the prior year.

Note 10 – Compliance, Stewardship and Accountability

K.S.A 10-1113 requires that expenditures be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. The Wastewater Rehabilitation fund had negative unencumbered cash and negative ending cash of $22,769 at December 31, 2021. The wastewater rehabilitation project receives reimbursement monies from a KDHE loan and a CDBG grant. The City received a reimbursement from both the KDHE loan and grant funds subsequent to year-end.

Note 11 – 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 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Note 11 – Defined Benefit Pension Plan (continued)

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $34,713 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 $150,415. 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 nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 12 – 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 municipality is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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.

Death and Disability Other Post-Employment Benefits

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

Note 13 – COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating 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 2022. Future potential impacts may include disruptions or restrictions on the City's ability to operate under its current mission and operating model.

Note 14 – Evaluation of Subsequent Events

The City has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, which is the date the financial statement was available for issue.

Regulatory Required
Supplementary Information

Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 692,184	$ -	$ 692,184	$ 459,311	$ (232,873)
Special Purpose Fund					
Special Highway	321,983	-	321,983	175,658	(146,325)
Bond and Interest Fund					
Bond and Interest	118,579	-	118,579	78,110	(40,469)
Business Funds					
Gas Utility	1,855,147	-	1,855,147	925,709	(929,438)
Sewer Utility	773,257	-	773,257	225,102	(548,155)

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	$ 162,209	$ 164,504	$ (2,295)
Delinquent Tax	1,489	1,400	89
Motor Vehicle Tax	31,853	29,362	2,491
Recreational Vehicle Tax	562	486	76
Watercraft Tax	-	96	(96)
Commercial Vehicle Tax	853	802	51
16/20 M Vehicle Tax	88	36	52
Sales Tax - County	74,582	62,000	12,582
Sales Tax - City	150,483	90,000	60,483
Interest Income	2,363	35,000	(32,637)
Donations	102	-	102
Liquor Tax	3,272	-	3,272
Franchise Fees	3,739	9,000	(5,261)
Licenses, Fees, Permits	2,332	575	1,757
Fines and Fees	1,885	1,700	185
Court Fines	5,583	4,000	1,583
Race Track Sales Tax	238	-	238
Grants	118,341	-	118,341
Restitution	7,387	-	7,387
Civic Center Rent	13,026	6,000	7,026
Reimbursements	-	10,000	(10,000)
Miscellaneous Collections	32,430	-	32,430
Total Receipts	612,817	$ 414,961	$ 197,856

General
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 Adminstrative			
Salaries	$ 137,225	$ 129,500	$ 7,725
Contractual	196,126	113,000	83,126
Commodities	4,135	10,000	(5,865)
General and Adminstrative Total	337,486	252,500	84,986
Police			
Salaries	68,750	89,835	(21,085)
Contractual	6,420	1,800	4,620
Commodities	5,815	3,050	2,765
Capital Outlay	-	3,263	(3,263)
Police Total	80,985	97,948	(16,963)
Parks			
Contractual	24,630	3,500	21,130
Commodities	244	3,000	(2,756)
Parks Total	24,874	6,500	18,374
Civic Center			
Contractual	12,713	6,500	6,213
Commodities	753	3,000	(2,247)
Civic Center Total	13,466	9,500	3,966
Capital Outlay	2,500	74,333	(71,833)
Cash Forward	-	191,403	(191,403)
Transfers Out	-	60,000	(60,000)
Total Expenditures	459,311	$ 692,184	$ (232,873)
Receipts Over (Under) Expenditures	153,506		
Unencumbered Cash, Beginning	318,928		
Unencumbered Cash, Ending	$ 472,434		

Special Highway
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
State of Kansas Gas Tax	$ 35,035	$ 27,620	$ 7,415
County Transfers Gas	20,890	14,398	6,492
Sales Tax	71,057	53,000	18,057
Total Receipts	126,982	$ 95,018	$ 31,964
Expenditures			
Contractual Services	17,426	$ 5,000	$ 12,426
Commodities	1,307	3,000	(1,693)
Cash Forward Contingency	-	263,983	(263,983)
Capital Outlay	106,925	50,000	56,925
Transfers Out	50,000	-	50,000
Total Expenditures	175,658	$ 321,983	$ (146,325)
Receipts Over (Under) Expenditures	(48,676)		
Unencumbered Cash, Beginning	249,600		
Unencumbered Cash, Ending	$ 200,924		

Capital Improvement
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Fees	$ -
Total Receipts	-
Expenditures	
Contractual Services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	66,249
Unencumbered Cash, Ending	$ 66,249

CDBG
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Grants	$ 148,600
Total Receipts	148,600
Expenditures	
Contractual Services	148,600
Total Expenditures	148,600
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ -

Wastewater Rehabilitation
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Project to Date
Receipts		
CDBG Grant	$ 111,390	$ 407,750
KDHE Loan Proceeds	310,131	1,278,925
Total Receipts	421,521	$ 1,686,675
Expenditures		
Construction	155,284	$ 1,191,339
Engineering	-	449,098
Legal Fees	12,189	20,548
Interim Interest	-	6,501
Contingency	-	4
CDBG Administration	-	42,055
Total Expenditures	167,473	$ 1,709,545
Receipts Over (Under) Expenditures	254,048	
Unencumbered Cash, Beginning	(276,817)	
Unencumbered Cash, Ending	$ (22,769)	

14th Street Project
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Project to Date
Receipts		
Grants	$ 186,575	$ 186,575
Transfers In	92,983	92,983
Total Receipts	279,558	$ 279,558
Expenditures		
Construction	255,900	$ 255,900
Legal Fees	8,950	8,950
Total Expenditures	264,850	$ 264,850
Receipts Over (Under) Expenditures	14,708	
Unencumbered Cash, Beginning	-	
Unencumbered Cash, Ending	$ 14,708	

Bond and Interest
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	$ 61	$ -	$ 61
Special Assessments	23,296	15,000	8,296
Transfers In	93,299	63,020	30,279
Total Receipts	116,656	$ 78,020	$ 38,636
Expenditures			
Principal	45,240	$ 45,240	$ -
Interest	32,870	48,059	(15,189)
Cash Basis Reserve	-	25,280	(25,280)
Total Expenditures	78,110	$ 118,579	$ (40,469)
Receipts Over (Under) Expenditures	38,546		
Unencumbered Cash, Beginning	97,105		
Unencumbered Cash, Ending	$ 135,651		

Gas Utility
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
Customer Sales	$ 891,355	$ 853,000	$ 38,355
Penalties and Connection Fees	291	800	(509)
New Installations	77,247	18,000	59,247
Late Fees	455	1,800	(1,345)
Sales Tax	15,710	14,000	1,710
Loan proceeds	130,000	-	130,000
Total Receipts	1,115,058	$ 887,600	$ 227,458
Expenditures			
Personal Services	232,981	$ 235,050	$ (2,069)
Contractual Services	27,795	100,000	(72,205)
Commodities	55,454	20,000	35,454
Refunds	-	100	(100)
Gas Purchased	380,507	486,000	(105,493)
Sales Tax	13,842	14,000	(158)
Miscellaneous	82,456	-	82,456
Capital Outlay	54,727	-	54,727
Debt Payments	77,947	-	77,947
Cash Forward	-	999,997	(999,997)
Total Expenditures	925,709	$ 1,855,147	$ (929,438)
Receipts Over (Under) Expenditures	189,349		
Unencumbered Cash, Beginning	1,048,527		
Unencumbered Cash, Ending	$ 1,237,876		

Sewer Utility
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
Receipts			
User Fees	$ 208,003	$ 203,000	$ 5,003
Late Fees	53	500	(447)
Total Receipts	208,056	$ 203,500	$ 4,556
Expenditures			
Personal Services	53,018	$ 40,000	$ 13,018
Contractual Services	15,040	28,000	(12,960)
Commodities	11,156	5,000	6,156
Capital Outlay	9,606	69,000	(59,394)
Cash Forward Contingency	-	163,958	(163,958)
Transfers Out	136,282	467,299	(331,017)
Total Expenditures	225,102	$ 773,257	$ (548,155)
Receipts Over (Under) Expenditures	(17,046)		
Unencumbered Cash, Beginning	536,218		
Unencumbered Cash, Ending	$ 519,172		

Sewer Reserve
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Transfers In	$ -
Total Receipts	-
Expenditures	
Capital Outlay	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	138,101
Unencumbered Cash, Ending	$ 138,101

Meter Deposit
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
Receipts	
Customer Deposits	$ 2,343
Total Receipts	2,343
Expenditures	
Refunds to Customers	-
Total Expenditures	-
Receipts Over (Under) Expenditures	2,343
Unencumbered Cash, Beginning	9,376
Unencumbered Cash, Ending	$ 11,719