

CITY OF ABILENE, KANSAS

FINANCIAL STATEMENT

WITH INDEPENDENT AUDITOR'S REPORT

AND

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

December 31, 2021

CITY OF ABILENE, KANSAS
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October 27, 2022

Mayor and City Council
City of Abilene, 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 Abilene, 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.

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, 3 and 4 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.

October 27, 2022
City of Abilene, Kansas
(Continued)

Supplementary Information (Continued)

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated June 14, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Varyney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

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

<u>Fund</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 1,820,631	\$ -	\$ 5,126,181	\$ 4,565,025	\$ 2,381,787	\$ 92,565	\$ 2,474,352
Special Purpose Funds							
Airport Fund	309,582	-	142,248	126,001	325,829	6,734	332,563
Fire Apparatus Fund	7,119	-	120,631	120,543	7,207	-	7,207
Special Park and Recreation Fund	58,667	-	48,516	32,241	74,942	-	74,942
Special Alcohol and Drug Fund	10,037	-	11,232	10,000	11,269	-	11,269
Library Fund	-	-	524,234	524,234	-	-	-
Tourism and Convention Fund	50,187	-	238,796	221,163	67,820	25,289	93,109
Special Highway Fund	257,196	-	264,931	156,092	366,035	11,009	377,044
Recreation Commission Fund	579,138	-	553,085	490,490	641,733	7,317	649,050
Capital Improvement Fund	362,712	-	73,393	280,244	155,861	16,996	172,857
Equipment Reserve Fund	332,366	-	414,893	304,082	443,177	-	443,177
Community Center Fund	67,496	-	3	67,499	-	-	-
Library/Pool Renovation Fund	79,266	-	-	7,069	72,197	-	72,197
Sales Tax Street Fund	722,856	-	395,419	-	1,118,275	28,316	1,146,591
CID Sales Tax Fund	6,023	-	228,602	221,348	13,277	22,933	36,210
8th Street Project Fund	238,599	-	11	5,572	233,038	-	233,038
Special Law Enforcement	5,917	-	748	-	6,665	-	6,665
American Rescue Plan Fund	-	-	473,165	120,698	352,467	-	352,467
Sister City Scholarship Fund	-	-	7,000	-	7,000	-	7,000
Bond and Interest	221,447	-	486,141	676,463	31,125	-	31,125
Business Funds							
Water Utility Fund	1,017,666	-	1,925,127	2,096,891	845,902	54,538	900,440
Sewer Utility Fund	790,026	-	1,643,413	1,421,265	1,012,174	53,414	1,065,588
Equipment Reserve - Water Fund	3,199	-	100,000	-	103,199	-	103,199

(continued)

CITY OF ABILENE, KANSAS
SUMMARY STATEMENT OF 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 Funds (Continued)							
Equipment Reserve - Sewer Fund	\$ 335,140	\$ -	\$ 33	\$ -	\$ 335,173	\$ -	\$ 335,173
Recycling Fund	172,713	-	136,243	108,713	200,243	8,782	209,025
Storm Drain Fund	612,321	-	68,327	204,279	476,369	368	476,737
Related Municipal Entities							
Public Building Commission	149,779	-	865,494	865,494	149,779	-	149,779
Total Reporting Entity (Excluding Agency Funds)	\$ 8,210,083	\$ -	\$ 13,847,866	\$ 12,625,406	\$ 9,432,543	\$ 328,261	\$ 9,760,804

Composition of Cash

Checking and Money Market Accounts	\$ 5,559,308
Certificates of Deposit	4,103,935
Total Related Municipal Entities	149,779
Total Cash	\$ 9,813,022
Agency Funds Per Schedule 3	(52,218)
Total Reporting Entity (Excluding Agency Funds)	\$ 9,760,804

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

Note 1: Summary of Significant Accounting Policies

The City of Abilene, Kansas (the City) was chartered March 16, 1868 and provides the following services as authorized by its charter: public works, public safety, recreation and waterworks.

The Abilene Kansas Public Building Commission (PBC), a municipal corporation, was organized in 2007 by the governing body of the City pursuant to the Act and Ordinance No. 3098 of the City. The powers of the PBC were expanded by the governing body of the City pursuant to Charter Ordinance No. 21.

The USD #435 Recreation Commission activity is included in the City's financial information, as all transactions flow through the City of Abilene.

The more significant accounting policies of the City are described below:

Municipal Financial Reporting Entity

The City is a municipal corporation governed by an elected five-member Commission-Manager form of government. The regulatory financial statement presents the City, and a related municipal entity (RME), the PBC. The RME is included in the City's reporting entity because it was established to benefit the City and/or its constituents. The governing body of this RME is appointed by the governing body of the City and consists of five members who are the current members of the City's governing body.

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 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.

Agency Funds - Agency funds are used to report assets held by the municipal reporting entity in a purely custodial capacity.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

Note 1: Summary of Significant Accounting Policies (Continued)

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.

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

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 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 City is holding a revenue neutral 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.

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: equipment reserve fund, capital improvement fund and reimbursed payroll 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.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

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. K.S.A. 10-131 limits the City's investment of bond proceeds. The money market treasury fund used by the City meets these requirements. 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".

As of December 31, 2021, the City's carrying amount of the deposits was \$9,813,022 and the bank balance was \$10,096,288. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, \$4,959,801 was covered by federal depository insurance, and the balance was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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 3: Stewardship, Compliance and Accountability

There were no material stewardship, compliance or accountability issues noted.

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2 or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009, and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member employee contribution rate at 6% of covered salary for KPERs 1, KPERs 2 and KPERs 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)

December 31, 2021

Note 4: Defined Benefit Pension Plan (Continued)

Plan Description (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were \$155,485 for KPERS and \$264,357 for KP&F for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,021,283 and \$1,921,829 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 previously.

Note 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. The City pays 50% of the premium until age 62 for retirees with 10 or more years of service and each retiree is responsible for the balance. During the year ended December 31, 2021, the City paid \$12,264. The remaining subsidy to retirees due to the plan's level premium structure 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.

Note 6: Capital Projects

At year-end, capital projects authorizations with approved change orders compared with expenditures from inception are as follows:

<u>Project Name</u>	<u>Expenditures to Date</u>	<u>Project Authorizations</u>
Police Department Remodel	\$ 280,244	\$ 465,263
Water Line Project	81,452	85,000
Total	\$ 361,696	\$ 550,263

Note 7: Interfund Transactions

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Sister City Scholarship Fund	Commission Direction	\$ 7,000
General Fund	Tourism & Convention Fund	Commission Direction	25,000
General Fund	Equipment Reserve	KSA 12-1, 117	310,000
Recycling Fund	Equipment Reserve	KSA 12-1, 117	9,500
Airport Fund	Equipment Reserve	KSA 12-1, 117	2,000
Water Fund	Equipment Reserve - Water	KSA 12-825d	100,000
Water Fund	General Fund	KSA 12-825d	91,040
Recycling Fund	General Fund	KSA 12-825d	4,700
Storm Drainage Fund	General Fund	KSA 12-825d	3,400
Community Center Fund	General Fund	To Close Fund	67,499
			\$ 620,139

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

Note 8: Long-Term Debt

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning Balance of Year	Additions	Reductions/ Payments	Balance End of Year	2021 Interest Paid
General Obligation Bonds									
2011 Series A	2.875%	3/25/2011	\$ 2,200,000	9/1/2021	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 7,500
2013 Series A	1.600%	2/27/2013	1,570,000	9/1/2023	145,000	-	45,000	100,000	2,548
2015 Series A	2.083%	8/13/2015	245,000	9/1/2025	125,000	-	25,000	100,000	2,712
2017 Series B	3.500%	6/12/2017	4,290,000	9/1/2040	3,690,000	-	205,000	3,485,000	128,400
2019 Series A	2.610%	6/24/2019	2,725,000	9/1/2039	2,725,000	-	-	2,725,000	99,550
2019 Series B	1.570%	12/9/2019	3,945,000	3/1/2028	3,700,000	-	400,000	3,300,000	130,725
Total General Obligation Bonds					\$ 10,635,000	\$ -	\$ 925,000	\$ 9,710,000	\$ 371,435
PBC Bonds									
Public Building Commission 2017 Series A	3.000%	12/14/2017	\$ 17,405,000	12/1/2035	\$ 17,070,000	\$ -	\$ 185,000	\$ 16,885,000	\$ 680,494
Lease Purchase									
Road Grader	3.200%	1/7/2015	\$ 160,300	1/1/2021	\$ 25,603	\$ -	\$ 25,603	\$ -	\$ 621
Dump Truck	3.000%	5/1/2018	91,899	5/1/2022	38,420	-	18,922	19,498	1,169
Street Sweeper	3.800%	9/6/2018	144,824	10/1/2025	107,827	-	19,871	87,956	4,830
Fire Truck	3.950%	10/16/2018	433,212	2/1/2026	382,858	-	57,744	325,114	22,643
Water Meter	1.750%	6/8/2020	740,010	6/1/2025	537,849	-	103,967	433,882	9,360
Total Lease Purchase					\$ 1,092,557	\$ -	\$ 226,107	\$ 866,450	\$ 38,623
Total Contractual Indebtness					\$ 28,797,557	\$ -	\$ 1,336,107	\$ 27,461,450	\$ 1,090,552

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

Note 8: Long-Term Debt (Continued)

Current maturities of long-term debt and interest through maturity are as follows:

<u>Principal</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027-2031</u>	<u>2032-2036</u>	<u>2037-2041</u>	<u>Total</u>
General Obligation Bonds									
2013 Series A	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
2015 Series A	25,000	25,000	25,000	25,000	-	-	-	-	100,000
2017 Series B	210,000	225,000	225,000	200,000	200,000	920,000	770,000	735,000	3,485,000
2019 Series A	110,000	115,000	125,000	130,000	130,000	720,000	830,000	565,000	2,725,000
2019 Series B	415,000	435,000	450,000	470,000	490,000	1,040,000	-	-	3,300,000
Total General Obligation Bonds	\$ 810,000	\$ 850,000	\$ 825,000	\$ 825,000	\$ 820,000	\$ 2,680,000	\$ 1,600,000	\$ 1,300,000	\$ 9,710,000
Revenue Bonds									
Public Building Commission 2017 Series A	\$ 980,000	\$ 1,020,000	\$ 965,000	\$ 1,010,000	\$ 1,060,000	\$ 6,110,000	\$ 5,740,000	\$ -	\$ 16,885,000
Lease Purchase									
Dump Truck	\$ 19,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,498
Street Sweeper	20,696	21,483	22,294	23,483	-	-	-	-	87,956
Fire Truck	60,044	62,436	64,924	67,510	70,200	-	-	-	325,114
Water Meter	105,629	107,503	109,399	111,351	-	-	-	-	433,882
Total Lease Purchase	\$ 205,867	\$ 191,422	\$ 196,617	\$ 202,344	\$ 70,200	\$ -	\$ -	\$ -	\$ 866,450
Total Contractual Indebtedness	\$ 1,995,867	\$ 2,061,422	\$ 1,986,617	\$ 2,037,344	\$ 1,950,200	\$ 8,790,000	\$ 7,340,000	\$ 1,300,000	\$ 27,461,450

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

Note 8: Long-Term Debt (Continued)

Current maturities of long-term debt and interest through maturity are as follows:

<u>Interest</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027-2031</u>	<u>2032-2036</u>	<u>2037-2041</u>	<u>Total</u>
General Obligation Bonds									
2013 Series A	\$ 1,850	\$ 950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800
2015 Series A	2,238	1,725	1,188	613	-	-	-	-	5,764
2017 Series B	122,250	115,950	109,200	102,450	96,450	388,400	241,800	74,800	1,251,300
2019 Series A	99,550	94,050	88,300	82,050	75,550	284,900	161,400	34,350	920,150
2019 Series B	114,425	97,425	79,725	61,325	42,125	28,087	-	-	423,112
Total General Obligation Bonds	<u>\$ 340,313</u>	<u>\$ 310,100</u>	<u>\$ 278,413</u>	<u>\$ 246,438</u>	<u>\$ 214,125</u>	<u>\$ 701,387</u>	<u>\$ 403,200</u>	<u>\$ 109,150</u>	<u>\$ 2,603,126</u>
Revenue Bonds									
PBC Bond - Series 2017	<u>\$ 674,944</u>	<u>\$ 635,744</u>	<u>\$ 594,944</u>	<u>\$ 546,694</u>	<u>\$ 496,194</u>	<u>\$ 1,667,720</u>	<u>\$ 449,907</u>	<u>\$ -</u>	<u>\$ 5,066,147</u>
Lease Purchase									
Dump Truck	\$ 593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593
Street Sweeper	3,330	2,543	1,731	880	-	-	-	-	8,484
Fire Truck	12,953	10,560	8,073	5,486	2,797	-	-	-	39,869
Water Meter	7,698	5,824	3,928	1,976	-	-	-	-	19,426
Total Lease Purchases	<u>\$ 24,574</u>	<u>\$ 18,927</u>	<u>\$ 13,732</u>	<u>\$ 8,342</u>	<u>\$ 2,797</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,372</u>
Total Interest	<u>\$ 1,039,831</u>	<u>\$ 964,771</u>	<u>\$ 887,089</u>	<u>\$ 801,474</u>	<u>\$ 713,116</u>	<u>\$ 2,369,107</u>	<u>\$ 853,107</u>	<u>\$ 109,150</u>	<u>\$ 7,737,645</u>

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

Note 9: 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 10: Litigation

The City knows of no actual or possible litigations, claims, or assessments whose effects should be considered in the preparation of the financial statement as of December 31, 2021.

Note 11: Self-Insurance Program

The City utilizes a partially funded self-insurance plan for its employees' health care costs. The plan is administered by Freedom Claims Management, Inc. The City is liable for losses on claims up to \$11,000 per family covered and \$5,500 per single insured employee and \$467,500 in total for the year. The plan has fixed costs of \$441,012. The City has third-party insurance coverage for any losses in excess of such amounts. Management believes claims incurred, but not reported, are insignificant at December 31, 2021. Changes in claims liability for 2021 were as follows:

	2021
Beginning Balance	\$ 270,276
Additions	651,039
Payments	763,403
Ending Balance	\$ 157,912

Note 12: Compensated Absences

The City's policy regarding vacation and leave allows employees to accumulate vacation and sick leave based on years of continuous service as follows:

Vacation leave is earned by the month. If an employee leaves the City, they are entitled to a payment of all accrued vacation pay earned prior to termination or resignation.

Years of Continuous Service	Vacation Days Accrued (hours/year)	
	Regular	Fire Department
0 - 5	80	74
5 - 10	100	92
10 - 15	120	111
15 - 20	140	129
20+	160	148

The dollar amount of accrued vacation at December 31, 2021 was \$103,802.

Sick leave is accrued at a rate of 8.0 hours per month for all employees, up to a maximum of 120 days (960 hours). Sick leave accumulated is not paid to employees except upon retirement or separation after twenty or more years of regular service, in which the employee shall receive payment for 25% of the unused sick leave, up to a maximum of one calendar month's salary.

The dollar amount of accrued sick leave at December 31, 2021 was \$551,325.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

Note 13: Abilene Recreation Commission

The Abilene Recreation Commission amended its inter-local agreement with the City, effective December 19, 2007. Under this agreement, the City receives funds from and for the Abilene Recreation Commission and pays their expenditures per their budget at their direction within the Recreation Commission fund of the City. All Recreation Commission funds are held by the City.

Management of the Commission is carried out by an appointed five member Commission. The City appoints two members, the USD 435 Board of Education appoints two members, and the fifth member is appointed collectively by the other four members of the Commission. The primary source of funding is provided by tax levies through the USD 435 Board of Education. These tax levies are forwarded by the Recreation Commission to the City and are recorded as Contract Payments in the Recreation Commission fund on page 27 of the supplemental schedules.

The Commission utilizes the City's facilities at no cost to the Commission; however, the Commission does pay for certain repairs and maintenance of the facilities.

Note 14: 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.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

CITY OF ABILENE, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2021

Fund	Certified Budget	Adjustment for Budget Credits/ Adjustments	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 5,988,259	\$ -	\$ 5,988,259	\$ 4,565,025	\$ (1,423,234)
Special Revenue Funds					
Airport Fund	485,400	-	485,400	126,001	(359,399)
Fire Apparatus Fund	132,545	-	132,545	120,543	(12,002)
Special Park and Recreation Fund	76,229	-	76,229	32,241	(43,988)
Special Alcohol and Drug Fund	28,000	-	28,000	10,000	(18,000)
Library Fund	522,650	-	522,650	524,234	1,584
Tourism and Convention Fund	251,277	-	251,277	221,163	(30,114)
Special Highway Fund	507,180	-	507,180	156,092	(351,088)
Recreation Commission Fund	921,585	-	921,585	490,490	(431,095)
Capital Improvement Fund	437,000	-	437,000	280,244	(156,756)
Community Center Fund	29,186	-	29,186	67,499	38,313
Library/Pool Renovation Fund	79,962	-	79,962	7,069	(72,893)
Sales Tax Street Fund	988,671	-	988,671	-	(988,671)
8th Street Project Fund	256,235	-	256,235	5,572	(250,663)
Bond and Interest	744,109	-	744,109	676,463	(67,646)
Business Funds					
Water Utility Fund	2,621,727	-	2,621,727	2,096,891	(524,836)
Sewer Utility Fund	2,071,969	-	2,071,969	1,421,265	(650,704)
Recycling Fund	246,995	-	246,995	108,713	(138,282)
Storm Water	554,250	-	554,250	204,279	(349,971)
	<u>\$ 16,943,229</u>	<u>\$ -</u>	<u>\$ 16,943,229</u>	<u>\$ 11,113,784</u>	<u>\$ (5,829,445)</u>

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
GENERAL FUND				
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 1,760,825	\$ 1,872,883	\$ 1,970,203	\$ (97,320)
Delinquent Tax	28,425	34,841	20,000	14,841
Motor Vehicle Tax	210,000	242,209	177,894	64,315
Intergovernmental Revenue				
Local Sales Tax	1,381,894	1,542,859	1,300,000	242,859
Franchise Tax	752,890	801,860	778,000	23,860
KLINK - Highway Maintenance	51,285	51,215	45,000	6,215
Liquor Control Tax	10,037	11,231	-	11,231
Grants	369,286.00	74,422	-	74,422
Licenses and Fees	203,451	197,179	193,650	3,529
Miscellaneous	91,500	130,843	-	130,843
Transfers In	7,700	166,639	99,140	67,499
Total Receipts	<u>\$ 4,867,293</u>	<u>\$ 5,126,181</u>	<u>\$ 4,583,887</u>	<u>\$ 542,294</u>

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND (CONTINUED)

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

GENERAL FUND	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Departmental Expenditures				
Administrative				
Salaries and Benefits	\$ 296,356	\$ 302,013	\$ 356,196	\$ (54,183)
Contractual Services	58,493	55,330	65,500	(10,170)
Services and Supplies	619,563	287,272	225,139	62,133
Capital Outlay	121	1,114	50,000	(48,886)
Other	-	1,500	-	1,500
Total	<u>\$ 974,533</u>	<u>\$ 647,229</u>	<u>\$ 696,835</u>	<u>\$ (49,606)</u>
Police				
Salaries and Benefits	\$ 1,060,736	\$ 1,132,884	\$ 1,221,757	\$ (88,873)
Services and Supplies	156,125	217,200	162,900	54,300
Capital Outlay	9,309	8,652	-	8,652
Total	<u>\$ 1,226,170</u>	<u>\$ 1,358,736</u>	<u>\$ 1,384,657</u>	<u>\$ (25,921)</u>
Fire				
Salaries and Benefits	\$ 729,827	\$ 671,261	\$ 725,769	\$ (54,508)
Services and Supplies	76,293	100,589	97,325	3,264
Capital Outlay	20,966	432	-	432
Total	<u>\$ 827,086</u>	<u>\$ 772,282</u>	<u>\$ 823,094</u>	<u>\$ (50,812)</u>
Streets and Alley				
Salaries and Benefits	\$ 247,496	\$ 240,627	\$ 297,208	\$ (56,581)
Services and Supplies	318,853	333,042	369,100	(36,058)
Total	<u>\$ 566,349</u>	<u>\$ 573,669</u>	<u>\$ 666,308</u>	<u>\$ (92,639)</u>
Bindweed and Flood Maintenance				
Salaries and Benefits	\$ 77,093	\$ 26,330	\$ 124,234	\$ (97,904)
Services and Supplies	29,905	55,907	41,700	14,207
Total	<u>\$ 106,998</u>	<u>\$ 82,237</u>	<u>\$ 165,934</u>	<u>\$ (83,697)</u>
Parks and Recreation				
Salaries and Benefits	\$ 200,357	\$ 218,671	\$ 219,812	\$ (1,141)
Services and Supplies	75,799	89,289	92,100	(2,811)
Capital Outlay	6,412	9,401	15,000	(5,599)
Total	<u>\$ 282,568</u>	<u>\$ 317,361</u>	<u>\$ 326,912</u>	<u>\$ (9,551)</u>
Pool				
Services and Supplies	\$ 12,500	\$ 9,697	\$ 19,500	\$ (9,803)

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND (CONTINUED)

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	2020	2021		Variance Over Under
	Actual	Actual	Budget	
GENERAL FUND				
Departmental Expenditures				
Community Development				
Salaries and Benefits	\$ 56,333	\$ 56,391	\$ 94,441	\$ (38,050)
Services and Supplies	14,713	20,328	9,600	10,728
Capital Outlay	-	-	25,000	(25,000)
Total	<u>\$ 71,046</u>	<u>\$ 76,719</u>	<u>\$ 129,041</u>	<u>\$ (52,322)</u>
Inspection				
Salaries and Benefits	\$ 71,454	\$ 80,342	\$ 80,361	\$ (19)
Contractual Services	6,000	12,810	30,000	(17,190)
Services and Supplies	30,731	48,154	27,800	20,354
Total	<u>\$ 108,185</u>	<u>\$ 141,306</u>	<u>\$ 138,161</u>	<u>\$ 3,145</u>
Municipal Court				
Salaries and Benefits	\$ 74,207	\$ 77,117	\$ 78,765	\$ (1,648)
Contractual Services	43,500	43,454	60,000	(16,546)
Services and Supplies	28,942	44,655	54,725	(10,070)
Total	<u>\$ 146,649</u>	<u>\$ 165,226</u>	<u>\$ 193,490</u>	<u>\$ (28,264)</u>
Senior Center and Transportation				
Salaries and Benefits	\$ 3,896	\$ 5,309	\$ 6,477	\$ (1,168)
Contractual Services	10,082	7,800	7,500	300
Capital Outlay	50	-	5,000	(5,000)
Services and Supplies	17,646	22,070	19,100	2,970
Total	<u>\$ 31,674</u>	<u>\$ 35,179</u>	<u>\$ 38,077</u>	<u>\$ (2,898)</u>
Civic Center				
Services and Supplies	\$ 37,128	\$ 31,272	\$ 35,250	\$ (3,978)
Capital Outlay	12,052	12,112	11,000	1,112
Total	<u>\$ 49,180</u>	<u>\$ 43,384</u>	<u>\$ 46,250</u>	<u>\$ (2,866)</u>
Land Bank				
Services and Supplies	\$ -	\$ -	\$ 25,000	\$ (25,000)
Other Expenditures				
Transfers Out	\$ 380,000	\$ 342,000	\$ 335,000	\$ 7,000
Fund Balance Reserve	-	-	1,000,000	(1,000,000)
Total	<u>\$ 380,000</u>	<u>\$ 342,000</u>	<u>\$ 1,335,000</u>	<u>\$ (993,000)</u>
Total Expenditures	<u>\$ 4,782,938</u>	<u>\$ 4,565,025</u>	<u>\$ 5,988,259</u>	<u>\$ (1,423,234)</u>
Receipts Over (Under) Expenditures	\$ 84,355	\$ 561,156		
Unencumbered Cash, January 1	<u>1,736,276</u>	<u>1,820,631</u>		
Unencumbered Cash, December 30	<u>\$ 1,820,631</u>	<u>\$ 2,381,787</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
AIRPORT FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 10,453	\$ 23,616	\$ 24,872	\$ (1,256)
Delinquent Tax	470	318	-	318
Motor Vehicle Tax	1,844	1,576	1,051	525
Intergovernmental Revenue				
Grants - FAA	75,851	94,983	360,000	(265,017)
Other Receipts				
Contract Payments	9,912	8,975	19,000	(10,025)
Reimbursed Expenses	225,941	12,577	-	12,577
Refunds Received	271	167	-	167
Interest Income	7	36	-	36
Total Receipts	<u>\$ 324,749</u>	<u>\$ 142,248</u>	<u>\$ 404,923</u>	<u>\$ (262,675)</u>
Expenditures				
Contractual Services	\$ 5,662	\$ 4,447	\$ 6,500	\$ (2,053)
Services and Supplies	33,745	25,089	26,900	(1,811)
Capital Outlay	42,564	94,465	400,000	(305,535)
Transfers Out	1,000	2,000	2,000	-
Airport Reserve Balance	-	-	50,000	(50,000)
Total Expenditures	<u>\$ 82,971</u>	<u>\$ 126,001</u>	<u>\$ 485,400</u>	<u>\$ (359,399)</u>
Receipts Over (Under)				
Expenditures	\$ 241,778	\$ 16,247		
Unencumbered Cash, January 1	<u>67,804</u>	<u>309,582</u>		
Unencumbered Cash, December 31	<u>\$ 309,582</u>	<u>\$ 325,829</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
FIRE APPARATUS FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Ad Valorem Property Tax	\$ 99,837	\$ 105,488	\$ 110,952	\$ (5,464)
Delinquent Tax	1,105	1,743	-	1,743
Motor Vehicle Tax	8,986	13,400	10,098	3,302
Interest Income	1	-	-	-
Total Receipts	<u>\$ 109,929</u>	<u>\$ 120,631</u>	<u>\$ 121,050</u>	<u>\$ (419)</u>
Expenditures				
Capital Outlay	\$ 121,152	\$ 120,543	\$ 120,545	\$ (2)
Fire Apparatus Reserve Balance	-	-	12,000	(12,000)
Total Expenditures	<u>\$ 121,152</u>	<u>\$ 120,543</u>	<u>\$ 132,545</u>	<u>\$ (12,002)</u>
Receipts Over (Under) Expenditures	\$ (11,223)	\$ 88		
Unencumbered Cash, January 1	<u>18,342</u>	<u>7,119</u>		
Unencumbered Cash, December 31	<u>\$ 7,119</u>	<u>\$ 7,207</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SPECIAL PARK AND RECREATION FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Alcohol Tax	\$ 10,037	\$ 11,231	\$ 14,000	\$ (2,769)
Interest Income	4	7	-	7
Gifts and Donations	1,306	37,278	-	37,278
Total Receipts	<u>\$ 11,347</u>	<u>\$ 48,516</u>	<u>\$ 14,000</u>	<u>\$ 34,516</u>
Expenditures				
Cash Reserve	\$ -	\$ -	\$ 14,000	\$ (14,000)
Capital Outlay	909	32,241	62,229	(29,988)
Total Expenditures	<u>\$ 909</u>	<u>\$ 32,241</u>	<u>\$ 76,229</u>	<u>\$ (43,988)</u>
Receipts Over (Under)				
Expenditures	\$ 10,438	\$ 16,275		
Unencumbered Cash, January 1	<u>48,229</u>	<u>58,667</u>		
Unencumbered Cash, December 31	<u>\$ 58,667</u>	<u>\$ 74,942</u>		

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis**

**SPECIAL ALCOHOL AND DRUG FUND
For the Year Ended December 31, 2021**

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Alcohol Tax	\$ 10,037	\$ 11,231	\$ 14,000	\$ (2,769)
Interest Income	-	1	-	1
Total Receipts	<u>\$ 10,037</u>	<u>\$ 11,232</u>	<u>\$ 14,000</u>	<u>\$ (2,768)</u>
Expenditures				
Cash Reserve	\$ -	\$ -	\$ 14,000	\$ (14,000)
Awards and Contributions	7,454	10,000	14,000	(4,000)
Total Expenditures	<u>\$ 7,454</u>	<u>\$ 10,000</u>	<u>\$ 28,000</u>	<u>\$ (18,000)</u>
Receipts Over (Under)				
Expenditures	\$ 2,583	\$ 1,232		
Unencumbered Cash, January 1	<u>7,454</u>	<u>10,037</u>		
Unencumbered Cash, December 31	<u>\$ 10,037</u>	<u>\$ 11,269</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
LIBRARY FUND

For the Year Ended December 31, 2021
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Ad Valorem Property Tax	\$ 455,037	\$ 453,376	\$ 476,669	\$ (23,293)
Delinquent Tax	6,659	8,752	-	8,752
Motor Vehicle Tax	51,758	62,106	45,981	16,125
Total Receipts	<u>\$ 513,454</u>	<u>\$ 524,234</u>	<u>\$ 522,650</u>	<u>\$ 1,584</u>
Expenditures				
Appropriation to Library	\$ 513,454	\$ 524,234	\$ 522,650	\$ 1,584
Receipts Over (Under)				
Expenditures	\$ -	\$ -		
Unencumbered Cash, January 1	<u>-</u>	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>\$ -</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis

TOURISM AND CONVENTION FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Transient Guest Tax	\$ 137,771	\$ 149,062	\$ 175,000	\$ (25,938)
Charges for Services	7,772	21,246	11,000	10,246
Interest Income	5	8	-	8
Reimbursed Expenses	7,535	17,224	6,000	11,224
Refunds Received	4,126	48	-	48
Miscellaneous Revenue	1,040	26,208	-	26,208
Transfers In	25,000	25,000	25,000	-
Total Receipts	<u>\$ 183,249</u>	<u>\$ 238,796</u>	<u>\$ 217,000</u>	<u>\$ 21,796</u>
Expenditures				
Salaries and Benefits	\$ 94,248	\$ 84,414	\$ 99,096	\$ (14,682)
Services and Supplies	81,602	136,749	80,000	56,749
Capital Outlay	-	-	20,000	(20,000)
Fund Balance Reserve	-	-	52,181	(52,181)
Total Expenditures	<u>\$ 175,850</u>	<u>\$ 221,163</u>	<u>\$ 251,277</u>	<u>\$ (30,114)</u>
Receipts Over (Under)				
Expenditures	\$ 7,399	\$ 17,633		
Unencumbered Cash, January 1	<u>42,787</u>	<u>50,187</u>		
Unencumbered Cash, December 31	<u>\$ 50,186</u>	<u>\$ 67,820</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SPECIAL HIGHWAY FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Fuel Tax	\$ 162,673	\$ 178,874	\$ 144,200	\$ 34,674
KDOT Funds	128,717	83,872	70,000	13,872
Interest Income	4,236	735	1,000	(265)
Reimbursed Expenses	4,229	1,450	-	1,450
Total Receipts	<u>\$ 299,855</u>	<u>\$ 264,931</u>	<u>\$ 215,200</u>	<u>\$ 49,731</u>
Expenditures				
Services and Supplies	\$ 42,885	\$ 31,031	\$ 48,000	\$ (16,969)
Contractual Services	86,778	46,408	75,000	(28,592)
Capital Outlay	161,905	78,653	350,000	(271,347)
Fund Balance Reserve	-	-	34,180	(34,180)
Total Expenditures	<u>\$ 291,568</u>	<u>\$ 156,092</u>	<u>\$ 507,180</u>	<u>\$ (351,088)</u>
Receipts Over (Under) Expenditures	\$ 8,287	\$ 108,839		
Unencumbered Cash, January 1	<u>248,909</u>	<u>257,196</u>		
Unencumbered Cash, December 31	<u>\$ 257,196</u>	<u>\$ 366,035</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
RECREATION COMMISSION FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Property Tax	\$ 338,245	\$ 344,620	\$ 280,662	\$ 63,958
Fees	106,968	208,398	192,625	15,773
Interest Income	42	67	-	67
Grants	17,450	-	15,000	(15,000)
Property Tax	-	-	56,165	(56,165)
Total Receipts	<u>\$ 462,705</u>	<u>\$ 553,085</u>	<u>\$ 544,452</u>	<u>\$ 8,633</u>
Expenditures				
Administration	\$ 179,763	\$ 248,017	\$ 220,396	\$ 27,621
Aquatics	64,930	75,440	81,450	(6,010)
Athletics	37,653	85,787	109,650	(23,863)
Community Education	16,248	21,576	32,400	(10,824)
Community Center	50,830	59,670	75,500	(15,830)
Special Projects	-	-	165,000	(165,000)
Capital Improvements	-	-	100,000	(100,000)
Employee Benefit	-	-	115,349	(115,349)
Cash Forward	-	-	21,840	(21,840)
Total Expenditures	<u>\$ 349,424</u>	<u>\$ 490,490</u>	<u>\$ 921,585</u>	<u>\$ (431,095)</u>
Receipts Over (Under) Expenditures	\$ 113,281	\$ 62,595		
Unencumbered Cash, January 1	<u>463,145</u>	<u>579,138</u>		
Unencumbered Cash, December 31	<u>\$ 576,426</u>	<u>\$ 641,733</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
CAPITAL IMPROVEMENT FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Ad Valorem Tax	\$ 23,775	\$ 60,752	\$ 64,005	\$ (3,253)
Delinquent Tax	465	555	-	555
Motor Vehicle Tax	2,938	2,582	2,406	176
Interest Income	31	40	100	(60)
Reimbursed expenses	-	9,464	-	9,464
Total Receipts	<u>\$ 27,209</u>	<u>\$ 73,393</u>	<u>\$ 66,511</u>	<u>\$ 6,882</u>
Expenditures				
Capital Imprvmt Projects/Equip	\$ 31,842	\$ 280,244	\$ 350,000	\$ (69,756)
Fund Balance Reserve	-	-	87,000	(87,000)
Total Expenditures	<u>\$ 31,842</u>	<u>\$ 280,244</u>	<u>\$ 437,000</u>	<u>\$ (156,756)</u>
Receipts Over (Under) Expenditures	\$ (4,633)	\$ (206,851)		
Unencumbered Cash, January 1	<u>367,345</u>	<u>362,712</u>		
Unencumbered Cash, December 31	<u>\$ 362,712</u>	<u>\$ 155,861</u>		

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
EQUIPMENT RESERVE FUND**

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	2020	2021
Receipts		
Interest Income	\$ 26	\$ 40
Grants and contributions	7,000	49,178
Miscellaneous	-	36,350
Sale of property	-	7,825
Transfers In	376,000	321,500
Total Receipts	\$ 383,026	\$ 414,893
Expenditures		
Capital Outlay	\$ 362,252	\$ 304,082
Receipts Over (Under) Expenditures	\$ 20,774	\$ 110,811
Unencumbered Cash, January 1	311,592	332,366
Unencumbered Cash, December 31	\$ 332,366	\$ 443,177

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
COMMUNITY CENTER FUND**

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Interest Income	\$ 9	\$ 3	\$ -	\$ 3
Expenditures				
Capital Outlay	\$ 46,699	\$ -	\$ 29,186	\$ (29,186)
Transfers Out	-	67,499	-	67,499
Total Expenditures	<u>\$ 46,699</u>	<u>\$ 67,499</u>	<u>\$ 29,186</u>	<u>\$ 38,313</u>
Receipts Over (Under)				
Expenditures	\$ (46,690)	\$ (67,496)		
Unencumbered Cash, January 1	<u>114,186</u>	<u>67,496</u>		
Unencumbered Cash, December 31	<u>\$ 67,496</u>	<u>\$ -</u>		

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

Regulatory Basis

LIBRARY/POOL RENOVATION FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>	<u>Variance Over (Under)</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Receipts			
Sales Tax Distribution	\$ -	\$ -	\$ -
Expenditures			
Capital Outlay	\$ 696	\$ 7,069	\$ 79,962
Receipts Over (Under)	\$ (696)	\$ (7,069)	
Expenditures			
Unencumbered Cash, January 1	<u>79,962</u>	<u>79,266</u>	
Unencumbered Cash, December 31	<u>\$ 79,266</u>	<u>\$ 72,197</u>	

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SALES TAX STREET FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Sales Tax	\$ 359,058	\$ 395,419	\$ 315,000	\$ 80,419
Expenditures				
Street Projects	\$ 159,873	\$ -	\$ 950,000	\$ (950,000)
Fund Balance Reserve	-	-	38,671	(38,671)
Total Expenditures	<u>\$ 159,873</u>	<u>\$ -</u>	<u>\$ 988,671</u>	<u>\$ (988,671)</u>
Receipts Over (Under)				
Expenditures	\$ 199,185	\$ 395,419		
Unencumbered Cash, January 1	<u>523,671</u>	<u>722,856</u>		
Unencumbered Cash, December 31	<u>\$ 722,856</u>	<u>\$ 1,118,275</u>		

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
CID SALES TAX FUND**

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	2020	2021
Receipts		
Sales tax	\$ 183,583	\$ 228,602
Expenditures		
Services and Supplies	\$ 179,911	\$ 221,348
Receipts Over (Under) Expenditures	\$ 3,672	\$ 7,254
Unencumbered Cash, January 1	2,351	6,023
Unencumbered Cash, December 31	\$ 6,023	\$ 13,277

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis**

2019 BOND 8TH STREET PROJECT FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		<u>Variance Over (Under)</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Interest Income	\$ 128	\$ 11	\$ -	\$ 11
Expenditures				
Capital Outlay	\$ 1,240,620	\$ 5,572	\$ 256,235	\$ (250,663)
Receipts Over (Under) Expenditures	\$ (1,240,492)	\$ (5,561)		
Unencumbered Cash, January 1	1,479,091	238,599		
Unencumbered Cash, December 31	\$ 238,599	\$ 233,038		

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
SPECIAL LAW ENFORCEMENT**

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	2020	2021
Receipts		
Fines and fees	\$ 6,863	\$ 748
Expenditures		
Services and supplies	\$ 946	\$ -
Receipts Over (Under) Expenditures	\$ 5,917	\$ 748
Unencumbered Cash, January 1	-	5,917
Unencumbered Cash, December 31	\$ 5,917	\$ 6,665

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
AMERICAN RESCUE PLAN FUND**

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	2020	2021
Receipts		
Grants	\$ -	\$ 473,165
Expenditures		
Capital outlay	\$ -	\$ 120,698
Receipts Over (Under) Expenditures	\$ -	\$ 352,467
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	\$ -	\$ 352,467

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

Regulatory Basis

SISTER CITY SCHOLARSHIP FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	2020	2021
Receipts		
Transfer In	\$ -	\$ 7,000
Expenditures		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ 7,000
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	\$ -	\$ 7,000

CITY OF ABILENE, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
BOND AND INTEREST FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Ad Valorem Property Tax	\$ 477,354	\$ 296,426	\$ 310,964	\$ (14,538)
Delinquent Tax	7,255	8,725	-	8,725
Motor Vehicle Tax	49,607	64,094	48,247	15,847
Special Assessments	119,322	115,904	125,000	(9,096)
Interest Income	2,570	992	-	992
Total Receipts	<u>\$ 656,108</u>	<u>\$ 486,141</u>	<u>\$ 484,211</u>	<u>\$ 1,930</u>
Expenditures				
Bond Principal and Interest	\$ 713,007	\$ 676,463	\$ 676,463	\$ -
Cash reserve	-	-	67,646	(67,646)
Total Expenditures	<u>\$ 713,007</u>	<u>\$ 676,463</u>	<u>\$ 744,109</u>	<u>\$ (67,646)</u>
Receipts Over (Under) Expenditures	\$ (56,899)	\$ (190,322)		
Unencumbered Cash, January 1	<u>278,346</u>	<u>221,447</u>		
Unencumbered Cash, December 31	<u>\$ 221,447</u>	<u>\$ 31,125</u>		

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
WATER UTILITY FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Charges for Services	\$ 1,653,287	\$ 1,850,933	\$ 1,820,814	\$ 30,119
Sales Tax	31	4	-	4
Fines and Penalties	10,762	13,584	15,000	(1,416)
Reimbursed Expenses	1,815	2,512	-	2,512
Interest Income	2,642	596	-	596
Antenna Fees	16,586	17,129	16,000	1,129
Miscellaneous Fees	33,433	40,369	13,500	26,869
Total Receipts	<u>\$ 1,718,556</u>	<u>\$ 1,925,127</u>	<u>\$ 1,865,314</u>	<u>\$ 59,813</u>
Expenditures				
Wells Production and Water Treatment Plant				
Salaries and Benefits	\$ 276,119	\$ 264,261	\$ 308,447	\$ (44,186)
Contractual Services	-	41,414	30,000	11,414
Services and Supplies	268,006	258,131	290,400	(32,269)
Capital Outlay	-	241,301	112,000	129,301
Water Distribution				
Salaries and Benefits	194,847	201,347	235,239	(33,892)
Services and Supplies	328,054	352,415	300,700	51,715
Capital Outlay	-	81,452	80,000	1,452
Commercial				
Salaries and Benefits	149,203	148,603	159,849	(11,246)
Contractual Services	6,717	4,917	7,300	(2,383)
Services and Supplies	135,331	149,518	147,750	1,768
Capital Outlay	121	131,242	-	131,242
Debt Service				
Interest Payments	19,618	31,250	31,250	-
2019 Bond Expense	316,062	-	409,000	(409,000)
Transfers Out	-	191,040	191,040	-
Fund Balance Reserve	-	-	318,752	(318,752)
Total Expenditures	<u>\$ 1,694,078</u>	<u>\$ 2,096,891</u>	<u>\$ 2,621,727</u>	<u>\$ (524,836)</u>
Receipts Over (Under)				
Expenditures	\$ 24,478	\$ (171,764)		
Unencumbered Cash, January 1	<u>993,188</u>	<u>1,017,666</u>		
Unencumbered Cash, December 31	<u>\$ 1,017,666</u>	<u>\$ 845,902</u>		

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SEWER UTILITY FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Charges for Services	\$ 1,406,220	\$ 1,632,583	\$ 1,597,245	\$ 35,338
Interest Income	1,914	300	-	300
Reimbursed Expenses	319	1,448	-	1,448
Miscellaneous	-	-	2,000	(2,000)
Refunds	8,687	9,082	-	9,082
Total Receipts	<u>\$ 1,417,140</u>	<u>\$ 1,643,413</u>	<u>\$ 1,599,245</u>	<u>\$ 44,168</u>
Expenditures				
Collection				
Salaries and Benefits	\$ 106,049	\$ 111,915	\$ 135,200	\$ (23,285)
Services and Supplies	43,032	56,127	50,644	5,483
Capital Outlay	3,058	8	130,000	(129,992)
Wastewater Treatment Plant				
Salaries and Benefits	179,113	179,784	206,194	(26,410)
Services and Supplies	255,802	269,619	280,176	(10,557)
Commercial				
Salaries and Benefits	142,043	140,001	150,642	(10,641)
Contractual Services	6,717	4,968	7,300	(2,332)
Services and Supplies	104,815	117,225	124,625	(7,400)
Capital Outlay	24,601	443	-	443
Debt Service				
Principal Payments	245,000	400,000	541,175	(141,175)
Interest Payments	105,215	141,175	-	141,175
Commissions and Postage	3,830	-	-	-
2019 Bond Expense	-	-	366,044	(366,044)
Fund Balance Reserve	-	-	79,969	(79,969)
Total Expenditures	<u>\$ 1,219,275</u>	<u>\$ 1,421,265</u>	<u>\$ 2,071,969</u>	<u>\$ (650,704)</u>
Receipts Over (Under) Expenditures	<u>\$ 197,865</u>	<u>\$ 222,148</u>		
Unencumbered Cash, January 1	<u>592,161</u>	<u>790,026</u>		
Unencumbered Cash, December 31	<u>\$ 790,026</u>	<u>\$ 1,012,174</u>		

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

EQUIPMENT RESERVE - WATER FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	2020	2021
Receipts		
Transfers In	\$ -	\$ 100,000
Expenditures		
Capital Outlay	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ 100,000
Unencumbered Cash, January 1	3,199	3,199
Unencumbered Cash, December 31	\$ 3,199	\$ 103,199

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

EQUIPMENT RESERVE - SEWER FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	2020	2021
Receipts		
Interest Income	\$ 34	\$ 33
Expenditures		
Capital outlay	\$ 97,658	\$ -
Receipts Over (Under) Expenditures	\$ (97,624)	\$ 33
Unencumbered Cash, January 1	432,764	335,140
Unencumbered Cash, December 31	\$ 335,140	\$ 335,173

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
RECYCLING FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Charges for Services	\$ 100,480	\$ 100,630	\$ 94,000	\$ 6,630
Interest Income	14	20	40	(20)
Refunds Received	270	307	-	307
Reimbursed expenses	11,009	1,105	-	1,105
Miscellaneous Income	9,766	34,181	15,000	19,181
Total Receipts	<u>\$ 121,539</u>	<u>\$ 136,243</u>	<u>\$ 109,040</u>	<u>\$ 27,203</u>
Expenditures				
Contractual Services	\$ 56,438	\$ 74,125	\$ 75,000	\$ (875)
Services and Supplies	25,277	20,388	26,720	(6,332)
Transfers out	24,700	14,200	14,200	-
Fund Reserve Balance	-	-	131,075	(131,075)
Total Expenditures	<u>\$ 106,415</u>	<u>\$ 108,713</u>	<u>\$ 246,995</u>	<u>\$ (138,282)</u>
Receipts Over (Under) Expenditures	\$ 15,124	\$ 27,530		
Unencumbered Cash, January 1	<u>157,589</u>	<u>172,713</u>		
Unencumbered Cash, December 31	<u>\$ 172,713</u>	<u>\$ 200,243</u>		

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
STORM DRAIN FUND

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Charges for services	\$ 67,448	\$ 68,267	\$ 68,000	\$ 267
Interest Income	48	60	100	(40)
Total Receipts	<u>\$ 67,496</u>	<u>\$ 68,327</u>	<u>\$ 68,100</u>	<u>\$ 227</u>
Expenditures				
Contractual Services	\$ 6,559	\$ 8,890	\$ 100,000	\$ (91,110)
Capital Outlay	16,666	191,989	350,000	(158,011)
2021 CIP	-	-	75,000	(75,000)
Transfers Out	3,000	3,400	3,400	-
Fund Reserve Balance	-	-	25,850	(25,850)
Total Expenditures	<u>\$ 26,225</u>	<u>\$ 204,279</u>	<u>\$ 554,250</u>	<u>\$ (349,971)</u>
Receipts Over (Under)				
Expenditures	\$ 41,271	\$ (135,952)		
Unencumbered Cash, January 1	<u>571,050</u>	<u>612,321</u>		
Unencumbered Cash, December 31	<u>\$ 612,321</u>	<u>\$ 476,369</u>		

CITY OF ABILENE, KANSAS
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
Municipal Court	\$ 6,836	\$ 10,042	\$ 6,522	\$ 10,356
Payroll Clearing Fund	783	2,363	783.00	2,363
Self Insurance Fund	39,499	-	-	39,499
Total Agency Funds	\$ 47,118	\$ 12,405	\$ 7,305	\$ 52,218

**CITY OF ABILENE, KANSAS
RELATED MUNICIPAL ENTITY
PUBLIC BUILDING COMMISSION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
PBC HOSPITAL PROJECT**

For the Year Ended December 31, 2021

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2020)

	<u>2020</u>	<u>2021</u>
Receipts		
Lease Payments	\$ 1,223,005	\$ 865,494
Expenditures		
2011 Bond Payment	\$ 1,377	\$ -
2012 Bond Payment	1,221,628	865,494
Total Expenditures	<u>\$ 1,223,005</u>	<u>\$ 865,494</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, January 1	<u>149,779</u>	<u>149,779</u>
Unencumbered Cash, December 31	<u><u>\$ 149,779</u></u>	<u><u>\$ 149,779</u></u>