

**CITY OF COLUMBUS,  
KANSAS**

For the Year Ended December 31, 2021  
Regulatory Basis Financial Statements and  
Independent Auditors' Report with  
Regulatory Required Supplemental Information

**CITY OF COLUMBUS, KANSAS**

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# Diehl Banwart Bolton

*Certified Public Accountants PA*

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## INDEPENDENT AUDITORS' REPORT

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

### ***Adverse and Unmodified Opinions***

We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of the City of Columbus, Kansas as of and for the year ended December 31, 2021 and the related notes to the financial statement.

### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified 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 Rural Water District as of December 31, 2021 or changes in financial positions and cash flows thereof for the year then ended.

### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Columbus as of December 31, 2021 and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

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

### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City of Columbus 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.

### ***Management's Responsibility for the Financial Statements***

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 to meet the financial reporting requirements of the State of Kansas. 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.

### ***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.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis and individual fund Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and although it is not a required part of the basic financial statement, the information is required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion, the 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.

**Prior Year Comparative Numbers**

The 2020 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2020 financial statement upon which we rendered an unqualified opinion dated April 22, 2021. The 2020 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Diehl, Banwart, Bolton, CPAs PA*

DIEHL, BANWART, BOLTON, CPAs PA

April 1, 2022  
Fort Scott, Kansas

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

Funds	Beginning		Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2021
	Unencumbered Cash Balance						
General Fund	\$ 532,807.64	\$ 2,055,195.18	\$ 2,001,676.73	\$ 586,326.09	\$ 32,060.34	\$ 618,386.43	
Special Purpose Funds:							
Special Street	411,403.53	87,929.93	499,333.46	-	136,390.35	136,390.35	
Library	2,769.14	137,446.24	137,446.24	2,769.14	-	2,769.14	
Employee Benefits	116,119.71	412,327.95	455,665.27	72,782.39	7,906.22	80,688.61	
Economic Development	305,167.50	37,657.92	14,574.00	328,251.42	-	328,251.42	
Capital Improvement	468,820.97	236,437.07	316,449.38	388,808.66	47,390.66	436,199.32	
Equipment Reserve	247,483.60	169,680.17	139,604.05	277,559.72	-	277,559.72	
Special Street Improvement	273,849.84	1,566,167.66	1,359,177.45	480,840.05	94,485.33	575,325.38	
Recreation	1,960.40	129,847.57	129,315.25	2,492.72	-	2,492.72	
Special Park	31,369.20	2,104.04	652.50	32,820.74	-	32,820.74	
Special Liability	47,297.19	0.98	840.87	46,457.30	-	46,457.30	
Tourism and Convention	18,005.89	5,185.37	6,155.18	17,036.08	0.23	17,036.31	
Pathways Grant	37,129.50	156,430.00	158,173.44	35,386.06	73.79	35,459.85	
Law Enforcement Trust	28,890.53	9,300.00	5,174.57	33,015.96	-	33,015.96	
Business Funds:							
Water Utility	469,206.86	1,048,108.72	1,049,503.64	467,811.94	87,325.01	555,136.95	
Sewage Utility	331,185.59	505,904.79	470,743.58	366,346.80	1,489.35	367,836.15	
Refuse Utility	556,157.01	323,176.28	359,355.04	519,978.25	10,469.19	530,447.44	
Sewer Cost of Issuance	3,824.85	-	5.60	3,819.25	-	3,819.25	
Utility Reserve	622,671.35	66,500.00	164,337.50	524,833.85	-	524,833.85	
Trust Funds:							
Gifts and Grants Trust	-	232,881.57	-	232,881.57	-	232,881.57	
Fire Prevention Trust	4,406.60	5,975.00	1,843.12	8,538.48	-	8,538.48	
Ella Long Trust	4,526.47	6.82	-	4,533.29	-	4,533.29	
	<u>\$ 4,515,053.37</u>	<u>\$ 7,188,263.26</u>	<u>\$ 7,270,026.87</u>	<u>\$ 4,433,289.76</u>	<u>\$ 417,590.47</u>	<u>\$ 4,850,880.23</u>	
	Composition of Cash						
	Checking Accounts.....					555,154.83	
	Municipal Investment Pool.....					47,876.89	
	Certificates of Deposit.....					4,247,848.51	
	Total Reporting Entity					<u>\$ 4,850,880.23</u>	

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

## CITY OF COLUMBUS, KANSAS

### NOTES TO THE FINANCIAL STATEMENT For the Year Ended December 31, 2021

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of the City of Columbus, Kansas, has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. The more significant of the City's accounting policies follow.

##### Reporting Entity

The City of Columbus, Kansas, is a municipal corporation governed by an elected ten-member council. Related municipal entities may be included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

The following is a brief review of related entities:

- The Columbus Housing Authority operates the City's housing project. The Housing Authority can sue and be sued, and can buy, sell or lease real property. The City must approve Bond ordinances.
- The City of Columbus Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must be approved by the City.
- The City of Columbus Recreation Commission oversees recreation activities. The recreation commission operates as a separate governing body but the City levies taxes for the recreation commission and the recreation commission has only the powers granted by Statute K.S.A. 12-1928.

There are no other separate entities related to the City which should be accounted for in the City's financial statements.

The City has elected to exclude the related entities from the basic financial statement. Separate financial statements are not available for the related entity.

##### Basis of Presentation - Fund Accounting

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

The following types of funds comprise the financial activities of the City of Columbus, Kansas:

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Basis of Presentation - Fund Accounting** (Continued)

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

Business Funds – funds financed in whole or part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

Trust and Agency Funds -- to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Expendable Trust Funds and Agency Funds.

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

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 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.

As discussed previously, related municipal entities are not included in this financial statement.

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20<sup>th</sup>. The municipality did hold a revenue neutral rate hearing this year for the 2022 budget.



1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)  
**Budgetary Information** (Continued)

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 Library, Sewer, Refuse, Recreation, and Pathway Grant budgets were amended this year as stated in Note 9.

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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, reserve accounts established by bond ordinances, and the following special revenue funds:

- Equipment Reserve Fund (K.S.A. 12-1, 117)
- Capital Improvement Fund (K.S.A. 12-1, 118)
- Special Liability Fund (K.S.A. 75-6110)
- Special Street Improvement Fund (K.S.A. 68-590)
- Utility Reserve Fund (K.S.A. 12-825d)

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

**Cash and Investments**

Cash includes amounts in demand deposit checking accounts. State statutes authorize Cities to invest in demand and time deposits as well as U.S. Treasury obligations. Investments consist of interest bearing demand deposits accounts and Certificates of Deposit, and are recorded at cost.

**Compensated Absences**

Full-time employees earn and accumulate vacation leave based upon years of service to the City. Each full-time employee with less than one year of service earn four hours of vacation for each month of employment. Employees with more than one year and less than ten years of service earn eight hours of vacation for each month of service. Employees with ten years and less than fifteen years of service earn ten hours of vacation for each month of service; Employees with fifteen years or more of service earn at a rate of 13.5 hours per month. No more than ninety-six hours of accrued vacation leave may be carried over from one calendar year to the next. Any employee with an annual leave balance greater than forty (40) hours as of June 1<sup>st</sup> or December 1<sup>st</sup> of any given year is eligible to buy back a portion of their accumulated annual leave. The maximum amount of leave time that can be bought each calendar year is forty (40) hours. All accumulated annual leave hours in excess of forty (40) are available to be bought by the employee until the

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)  
**Compensated Absences** (Continued)

annual allotment of forty (40) hours has been met. Any employee requesting hours to be bought back must have an annual leave bank balance of at least forty (40) hours after the buy back. Requests for buy backs of annual leave must be submitted by the 5<sup>th</sup> days of June and/or December. Buy backs are available only these two times each year. Accrued vacation leave is paid once employment with the City is ended.

Sick leave shall accrue at varying rates for personnel based upon their initial date of employment and employment status. Full time employees shall earn eight hours of sick leave for each full month of service. Part-time employees who work not less than twenty hours per week shall receive four hours per month of service. Accumulated sick leave is not paid when employment with the City is ended.

The City records a liability for compensated absences which meet the following criteria:

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

In accordance with the above criteria, the City has not accrued a liability for vacation pay which has been earned but not taken by City employees inasmuch as the liability is not considered to be material.

**Pension Plan**

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

**Termination and Post Employment Benefits**

No termination benefits are provided to City employees when employment with the City ends except for the accrued compensated absences as discussed in Note 1.

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 local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements

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. There is no cost to the City under this program.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. At December 31, such taxes are a lien on the property.

2. **STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Compliance With Kansas Statutes

This financial statement and the regulatory-required supplementary information is designed to show compliance with the cash basis and budget laws of Kansas. The City was in apparent compliance with these laws except as follows:

- Expenditures exceeded the budget in the following funds in apparent violation of K.S.A. 79-2935:
  - Special Street – exceeded budget by \$15,183.16
  - Recreation – exceeded budget by \$1,784.25
  - Tourism and Convention – exceeded budget by \$1,155.18
  - Water Utility – exceeded budget by \$11,116.64

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 Government is located 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 Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Government'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 Government has no investment policy that would further limit its investment choices, but has limited the investments to time deposits at eligible financial institutions.

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Government'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 does not have any "peak periods" designated.

3. **DEPOSITS AND INVESTMENTS** (Continued)

At December 31, 2021 the City's carrying amount of deposits was \$4,803,003.34 and the bank balance was \$4,953,283.12. The bank balances were held almost totally at one bank resulting in credit risk. Of the bank balance, \$271,359.57 was covered by federal depository insurance, and \$4,681,923.55 was secured by securities pledged totaling \$5,849,645.95.

At December 31, 2021 the City had invested \$47,876.89 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligation of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of the those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. **DEFINED BENEFIT PENSION PLAN**

General Information about the Pension Plan

*Plan description.* The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://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. 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 1.00% contribution rate 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 \$120,342.47 for the year ended December 31, 2021.

4. **DEFINED BENEFIT PENSION PLAN** (Continued)

Net Pension Liability

At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was \$771,656. The total net pension liability as of June 30, 2021 was \$7,799,450,285. 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](http://www.kpers.org) or can be obtained as described above.

5. **MAJOR CUSTOMERS AND SUPPLIERS**

During the year, the City purchased water from two public wholesale water supply districts for resale to City customers of the Water Utility Fund. The cost of the water purchased was \$603,010.00.

6. **RISK MANAGEMENT**

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

7. **INTERFUND TRANSFERS**

Operating transfers during the year and the related regulatory authority were as follows:

<u>To Fund</u>	<u>From Fund</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Equipment Reserve	General	KSA 12-1, 117	\$ 61,500.00
Special Street Improvement	General	KSA 68-590	53,980.00
Capital Improvement	General	KSA 12-1, 118	40,600.00
General	Water Utility	KSA 12-825d	15,000.00
Utility Reserve	Water Utility	KSA 12-825d	25,700.00
General	Sewer Utility	KSA 12-825d	15,000.00
Utility Reserve	Sewer Utility	KSA 12-825d	30,800.00
General	Refuse Utility	KSA 12-825d	15,000.00
Utility Reserve	Refuse Utility	KSA 12-825d	10,000.00
Special Street Improvement	Special Street Fund	KSA 12-825d	29,068.55

The above transfers are included in the expenditures of the disbursing fund and included in the revenue of the receiving fund as required by the cash basis and budgets laws of Kansas and for budget comparison purposes.

**8. CONTINGENCIES**

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the City.

**9. BUDGET AMENDMENTS**

The budgets for the following funds were amended as follows:

LIBRARY FUND	Original Budget	Amended Budget
Receipts		
Taxes	\$ 119,198.00	\$ 116,948.00
Total Receipts	119,198.00	116,948.00
Undemcumbered Cash, Beginning of Year	-	5,718.00
Total Resources	<u>\$ 119,198.00</u>	<u>\$ 122,666.00</u>
Expenditures		
Recreation	\$ 135,000.00	\$ 138,000.00
Total Expenditures	<u>\$ 135,000.00</u>	<u>\$ 138,000.00</u>
	Original Budget	Amended Budget
RECREATION FUND	Original Budget	Amended Budget
Receipts		
Taxes	\$ 20,500.00	\$ 20,500.00
Intergovernmental	-	109,000.00
Total Receipts	20,500.00	129,500.00
Undemcumbered Cash, Beginning of Year	1,695.00	1,695.00
Total Resources	<u>\$ 22,195.00</u>	<u>\$ 131,195.00</u>
Expenditures		
Recreation	\$ 23,419.00	\$ 127,531.00
Total Expenditures	<u>\$ 23,419.00</u>	<u>\$ 127,531.00</u>
	Original Budget	Amended Budget
PATHWAYS GRANT FUND	Original Budget	Amended Budget
Receipts		
Other Receipts	\$ -	\$ 210,000.00
Total Receipts	-	210,000.00
Undemcumbered Cash, Beginning of Year	-	-
Total Resources	<u>\$ -</u>	<u>\$ 210,000.00</u>
Expenditures		
General Government	\$ -	\$ 170,000.00
Total Expenditures	<u>\$ -</u>	<u>\$ 170,000.00</u>

9. **BUDGET AMENDMENTS** (Continued)

	Original Budget	Amended Budget
<b>SEWAGE UTILITY FUND</b>		
Receipts		
Operating Revenue	\$ 471,000.00	\$ 471,000.00
Nonoperating Revenue	9,000.00	9,000.00
Total Receipts	480,000.00	480,000.00
Undemcumbered Cash, Beginning of Year	332,895.00	332,895.00
Total Resources	<u>\$ 812,895.00</u>	<u>\$ 812,895.00</u>
Expenditures		
Sewer Treatment	\$ 299,971.00	\$ 472,000.00
Total Expenditures	<u>\$ 299,971.00</u>	<u>\$ 472,000.00</u>
<b>REFUSE UTILITY FUND</b>		
Receipts		
Operating Revenue	\$ 322,000.00	\$ 322,000.00
Nonoperating Revenue	-	-
Total Receipts	322,000.00	322,000.00
Undemcumbered Cash, Beginning of Year	558,473.00	558,473.00
Total Resources	<u>\$ 880,473.00</u>	<u>\$ 880,473.00</u>
Expenditures		
Garbage Treatment	\$ 347,391.00	\$ 367,391.00
Total Expenditures	<u>\$ 347,391.00</u>	<u>\$ 367,391.00</u>

10. **CAPITAL PROJECTS**

In 2021 General Obligation bonds were issued to pay for Street improvements and Utility renovations. Project authorizations compared to actual expenses are as follows:

Bond Proceeds	\$ 1,075,000.00
CDBG Grant	600,000.00
Other Local	544,869.00
Total Authorization	<u>\$ 2,219,869.00</u>
Expenditures to Date	<u>\$ 1,354,672.45</u>

11. **SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to December 31, 2021 through April 1, 2022, the date the financial statements were available for issue. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

**12. LONG-TERM DEBT OBLIGATIONS**

In September 2021 the City issued 2021 General Obligation Bonds totaling \$1,075,000 to pay for the Capital project mentioned in Note 10. The bonds are dated September 22, 2021 and payable in semiannual interest and annual principal payments on March 1<sup>st</sup> and September 1<sup>st</sup> through final maturity in 2041. Interest rates range from .50% to 3.00%.

Details about the City's long-term obligations, changes in long term debt, and current maturities for the next five years and thereafter are recorded on the following two pages:



12. LONG TERM OBLIGATIONS (Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions / New Debt	Reductions / Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Sewer Series 2019	3.00%	12/19/2019	\$ 1,290,000	3/1/2034	\$ 1,290,000	\$ -	\$ -	\$ 1,290,000	\$ 38,700
Sewer Series 2021	0.5-3.0%	9/1/2021	1,075,000	9/1/2041	-	1,075,000	-	1,075,000	-
Sewer Series 2013	0.9-4.5%	8/27/2013	1,880,000	3/1/2022	165,000	-	80,000	85,000	3,500
Total General Obligation Bonds					1,455,000	1,075,000	80,000	2,450,000	42,200
State of Kansas Revolving Loans									
KDOT #TR-0054	3.60%	4/2/2007	484,600	8/1/2027	201,011	-	25,766	175,245	7,236
KDH&E #C20 1742 01	2.60%	11/2/2006	700,000	3/1/2030	370,745	-	34,881	335,863	9,414
Total State of Kansas Revolving Loans					571,755	-	60,647	511,108	16,650
Lease Purchase Agreement									
Fire Truck	2.48%	7/25/2019	171,600	2/1/2024	137,362	-	33,089	104,273	3,407
Dell Equipment	8.38%	5/18/2016	8,767	4/18/2021	705	-	705	-	12
Total Lease Purchase Agreement					138,067	-	33,794	104,273	3,419
Total Long Term Debt					\$ 2,164,822	\$ 1,075,000	\$ 174,442	\$ 3,065,381	\$ 62,269

12. **LONG TERM OBLIGATIONS** (Continued)

	2022	2023	2024	2025	2026	2027	2032	2037	Totals
						2031	2036	2041	
<b>PRINCIPAL</b>									
General Obligation Bonds									
Sewer Series 2019	\$ -	\$ 90,000	\$ 95,000	\$ 95,000	\$ 100,000	\$ 540,000	\$ 370,000	\$ -	\$ 1,290,000
Sewer Series 2021	50,000	45,000	50,000	50,000	50,000	250,000	270,000	310,000	1,075,000
Sewer Series 2013	85,000	-	-	-	-	-	-	-	85,000
Total General Obligation Bonds	135,000	135,000	145,000	145,000	150,000	790,000	640,000	310,000	2,450,000
State of Kansas Revolving Loans									
KDOT TR-0054	26,694	27,655	28,650	29,682	30,750	31,815	-	-	175,245
KDH&E #C20 1742	35,794	36,731	37,692	38,678	39,691	147,277	-	-	335,863
Total State of Kansas Revolving Loans	62,488	64,385	66,342	68,360	70,441	179,092	-	-	511,108
Lease Purchase Agreement									
Fire Equipment	33,910	34,751	35,613	-	-	-	-	-	104,273
Dell Equipment	-	-	-	-	-	-	-	-	-
Total Lease Purchase Agreement	33,910	34,751	35,613	-	-	-	-	-	104,273
Total Principal	\$ 231,398	\$ 234,136	\$ 246,955	\$ 213,360	\$ 220,441	\$ 969,092	\$ 640,000	\$ 310,000	\$ 3,065,381
<b>INTEREST</b>									
General Obligation Bonds									
Sewer Series 2019	\$ 38,700	\$ 37,350	\$ 34,575	\$ 31,725	\$ 28,800	\$ 96,450	\$ 16,800	\$ -	\$ 284,400
Sewer Series 2021	20,778	21,815	21,500	21,050	20,600	92,725	67,000	28,350	\$ 293,818
Sewer Series 2013	1,190	-	-	-	-	-	-	-	1,190
Total General Obligation Bonds	60,668	59,165	56,075	52,775	49,400	189,175	83,800	28,350	579,408
State of Kansas Revolving Loans									
KDOT TR-0054	6,309	5,348	4,352	4,352	3,321	3,398	-	-	27,080
KDH&E #C20 1742	8,504	7,565	6,603	5,617	4,605	7,757	-	-	40,651
Total State of Kansas Revolving Loans	14,813	12,912	10,956	9,969	7,926	11,155	-	-	67,731
Lease Purchase Agreement									
Fire Equipment	2,586	1,745	883	-	-	-	-	-	5,214
Dell Equipment	-	-	-	-	-	-	-	-	-
Total Lease Purchase Agreement	2,586	1,745	883	-	-	-	-	-	5,214
Total Interest	\$ 78,067	\$ 73,822	\$ 67,914	\$ 62,744	\$ 57,326	\$ 200,330	\$ 83,800	\$ 28,350	\$ 652,353

**CITY OF COLUMBUS, KANSAS**  
**REGULATORY-REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
For the Year Ended December 31, 2021

Schedule 1

**CITY OF COLUMBUS, KANSAS**  
 Summary of Expenditures - Actual and Budget, Regulatory Basis  
 For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 2,203,166.00	\$ 15,215.85	\$ 2,218,381.85	\$ 2,001,676.73	\$ (216,705.12)
Special Revenue Funds:					
Special Street	484,150.00	-	484,150.00	499,333.46	15,183.46
Library	138,000.00	-	138,000.00	137,446.24	(553.76)
Employee Benefits	480,000.00	316.75	480,316.75	455,665.27	(24,651.48)
Economic Development	200,100.00	-	200,100.00	14,574.00	(185,526.00)
Recreation	127,531.00	-	127,531.00	129,315.25	1,784.25
Special Park	10,000.00	-	10,000.00	652.50	(9,347.50)
Tourism and Convention	5,000.00	-	5,000.00	6,155.18	1,155.18
Pathways Grant	170,000.00	-	170,000.00	158,173.44	(11,826.56)
Enterprise Funds:					
Water Utility	1,038,387.00	-	1,038,387.00	1,049,503.64	11,116.64
Sewage Utility	472,000.00	-	472,000.00	470,743.58	(1,256.42)
Refuse Utility	367,391.00	-	367,391.00	359,355.04	(8,035.96)
	<u>\$ 5,695,725.00</u>				

**CITY OF COLUMBUS, KANSAS  
GENERAL FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior	Current Year		Variance - Over (Under)
	Year Actual	Actual	Budget	
Receipts				
Taxes				
Ad Valorem property tax	\$ 590,141.52	\$ 612,035.20	\$ 613,576.00	\$ (1,540.80)
Delinquent	26,590.66	12,851.56	-	12,851.56
Motor vehicle	78,470.52	94,569.22	90,878.00	3,691.22
Sales tax	913,262.40	897,034.15	807,000.00	90,034.15
State special alcohol tax	2,163.27	2,104.05	-	2,104.05
Intergovernmental				
Special assessments	12,338.52	-	-	-
State connecting links	4,262.93	4,257.06	2,500.00	1,757.06
County SPARK grant	18,397.86	-	-	-
Other grants	6,500.00	2,950.50	1,330.00	1,620.50
Licenses and Permits				
Utility franchise taxes	191,337.60	189,089.48	201,500.00	(12,410.52)
Licenses, fees and permits	12,252.75	16,886.25	60,800.00	(43,913.75)
Township fire protection fees	56,628.41	57,557.72	54,350.00	3,207.72
Fines, Forfeitures and Penalties				
Municipal court fines & fees	25,098.86	43,069.70	53,900.00	(10,830.30)
Use of Money and Property				
Interest earned	24,548.58	6,846.48	21,000.00	(14,153.52)
Swimming pool	4,411.95	20,087.03	-	20,087.03
Sale of lots	5,700.00	2,100.00	-	2,100.00
Grave openings	10,300.00	12,000.00	-	12,000.00
In Lieu of taxes	666.20	1,998.62	-	1,998.62
Community Building rent	1,795.00	2,660.00	2,500.00	160.00
Other Income				
Reimbursements	7,506.13	13,595.35	-	13,595.35
Miscellaneous	21,961.42	18,502.81	34,500.00	(15,997.19)
Operating Transfer from Other Funds				
Water Utility	15,000.00	15,000.00	-	15,000.00
Sewage Utility	15,000.00	15,000.00	-	15,000.00
Refuse Utility	15,000.00	15,000.00	-	15,000.00
<b>Total Receipts</b>	<b>2,059,334.58</b>	<b>2,055,195.18</b>	<b>\$ 1,943,834.00</b>	<b>\$ 111,361.18</b>

**CITY OF COLUMBUS, KANSAS  
GENERAL FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior	Current Year		Variance -
	Year	Actual	Budget	Over
	Actual	Actual	Budget	(Under)
Legislative	\$ 57,460.80	\$ 49,035.25	\$ 53,682.00	\$ (4,646.75)
Administrative	278,851.59	286,753.87	283,175.00	3,578.87
Street Department	268,101.16	424,199.16	499,360.00	(75,160.84)
Cemetary	58,138.46	51,379.51	67,736.00	(16,356.49)
Park Department	23,130.21	40,391.49	49,220.00	(8,828.51)
Swimming Pool Department	28,935.10	56,318.33	83,878.00	(27,559.67)
Property	93,628.97	81,678.45	95,431.00	(13,752.55)
Court	-	73,674.50	100,250.00	(26,575.50)
Police Department	506,096.97	452,635.45	484,150.00	(31,514.55)
Animal Control	32,085.51	30,197.58	47,185.00	(16,987.42)
Fire Department	249,336.81	262,119.94	276,480.00	(14,360.06)
Contingencies	-	-	68,124.00	(68,124.00)
Debt Service				
Lease purchase agreements	38,648.17	37,213.20	36,495.00	718.20
Operating Transfers to Other Funds				
Capital Improvement	45,000.00	40,600.00	-	40,600.00
Equipment Reserve	67,500.00	61,500.00	-	61,500.00
Special Street Improvement	166,000.00	53,980.00	58,000.00	(4,020.00)
Subtotal			2,203,166.00	
Adjustments for Qualifying Budget Credits				
Reimbursements over budget	-	-	15,215.85	(15,215.85)
Total Expenditures	<u>1,912,913.75</u>	<u>2,001,676.73</u>	<u>\$ 2,218,381.85</u>	<u>\$ (216,705.12)</u>
Receipts Over(Under) Expenditure	146,420.83	53,518.45		
Unencumbered Cash, Beginning	<u>386,386.81</u>	<u>532,807.64</u>		
Unencumbered Cash, Ending	<u>\$ 532,807.64</u>	<u>\$ 586,326.09</u>		

**CITY OF COLUMBUS, KANSAS**  
**SPECIAL STREET FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Intergovernmental				
State gasoline tax	\$ 79,645.90	\$ 87,929.93	\$ 69,980.00	\$ 17,949.93
Total Receipts	<u>79,645.90</u>	<u>87,929.93</u>	<u>\$ 69,980.00</u>	<u>\$ 17,949.93</u>
Expenditures				
Public Streets				
Capital Outlay	-	457,724.00	\$ 471,609.00	\$ (13,885.00)
Debt Service				
State of Kansas Revolving Loan:	12,540.92	12,540.91	12,541.00	(0.09)
Operating Transfers to Other Funds				
Special Street Improvement	<u>66,460.00</u>	<u>29,068.55</u>	<u>-</u>	<u>29,068.55</u>
Total Expenditures	<u>79,000.92</u>	<u>499,333.46</u>	<u>\$ 484,150.00</u>	<u>\$ 15,183.46</u>
Receipts Over(Under) Expenditure	644.98	(411,403.53)		
Unencumbered Cash, Beginning	<u>410,758.55</u>	<u>411,403.53</u>		
Unencumbered Cash, Ending	<u>\$ 411,403.53</u>	<u>\$ -</u>		

**CITY OF COLUMBUS, KANSAS**  
**LIBRARY FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior	Current Year		Variance - Over (Under)
	Year Actual	Actual	Budget	
Receipts				
Taxes				
Ad Valorem property tax	\$ 116,261.36	\$ 116,305.89	\$ 116,948.00	\$ (642.11)
Delinquent	4,564.95	-	179.00	(179.00)
Motor vehicle tax	15,529.26	21,140.35	18,027.00	3,113.35
Total Receipts	<u>136,355.57</u>	<u>137,446.24</u>	<u>\$ 135,154.00</u>	<u>\$ 2,292.24</u>
Expenditures				
Recreation				
Appropriation to Library Board	<u>139,990.00</u>	<u>137,446.24</u>	<u>\$ 138,000.00</u>	<u>\$ (553.76)</u>
Total Expenditures	<u>139,990.00</u>	<u>137,446.24</u>	<u>\$ 138,000.00</u>	<u>\$ (553.76)</u>
Receipts Over(Under) Expenditure	(3,634.43)	-		
Unencumbered Cash, Beginning	<u>6,403.57</u>	<u>2,769.14</u>		
Unencumbered Cash, Ending	<u>\$ 2,769.14</u>	<u>\$ 2,769.14</u>		



**CITY OF COLUMBUS, KANSAS**  
**EMPLOYEE BENEFITS FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem property tax	\$ 332,042.93	\$ 350,876.99	\$ 346,134.00	\$ 4,742.99
Delinquent	15,791.22	7,765.32		7,765.32
Motor vehicle tax	60,301.05	53,368.89	51,141.00	2,227.89
Other Receipts				
Reimbursements	1,105.33	316.75	-	316.75
Total Receipts	<u>409,240.53</u>	<u>412,327.95</u>	<u>\$ 397,275.00</u>	<u>\$ 15,052.95</u>
Expenditures				
General Government				
Employee benefits	427,740.90	455,665.27	\$ 480,000.00	\$ (24,334.73)
Subtotal			480,000.00	
Adjustments for Qualifying				
Budget Credits				
Reimbursements	-	-	316.75	(316.75)
Total Expenditures	<u>427,740.90</u>	<u>455,665.27</u>	<u>\$ 480,316.75</u>	<u>\$ (24,651.48)</u>
Receipts Over(Under) Expenditure	(18,500.37)	(43,337.32)		
Unencumbered Cash, Beginning	<u>134,620.08</u>	<u>116,119.71</u>		
Unencumbered Cash, Ending	<u>\$ 116,119.71</u>	<u>\$ 72,782.39</u>		

**CITY OF COLUMBUS, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior	Current Year		Variance - Over (Under)
	Year Actual	Actual	Budget	
Receipts				
Other Receipts				
Cable Television payment	\$ 37,657.92	\$ 37,657.92	\$ 37,658.00	\$ (0.08)
Miscellaneous	11.40	-	-	-
Total Receipts	<u>37,669.32</u>	<u>37,657.92</u>	<u>\$ 37,658.00</u>	<u>\$ (0.08)</u>
Expenditures				
Economic Development	<u>51,500.00</u>	<u>14,574.00</u>	<u>\$ 200,100.00</u>	<u>\$ (185,526.00)</u>
Total Expenditures	<u>51,500.00</u>	<u>14,574.00</u>	<u>\$ 200,100.00</u>	<u>\$ (185,526.00)</u>
Receipts Over(Under) Expenditure	(13,830.68)	23,083.92		
Unencumbered Cash, Beginning	<u>318,998.18</u>	<u>305,167.50</u>		
Unencumbered Cash, Ending	<u>\$ 305,167.50</u>	<u>\$ 328,251.42</u>		

**CITY OF COLUMBUS, KANSAS**  
**CAPITAL IMPROVEMENT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2021  
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Current Year Actual
Receipts			
Other Receipts			
Miscellaneous	\$ 25,130.10	\$ 195,837.07	
Intergovernmental			
County SPARK grant	32,860.00	-	
Operating Transfer from Other Funds			
General Fund	45,000.00	40,600.00	
<b>Total Receipts</b>	<u>102,990.10</u>	<u>236,437.07</u>	
Expenditures			
Capital Outlays			
Administrative	84,759.89	80,000.00	
Cemetery	-	6,750.00	
Parks	34,584.28	192,058.33	
Pool	-	-	
Property	3,850.00	32,309.05	
Police	16,733.00	1,342.00	
Fire	-	-	
Animal Control	1,825.00	3,990.00	
<b>Total Expenditures</b>	<u>141,752.17</u>	<u>316,449.38</u>	
Receipts Over(Under) Expenditure	(38,762.07)	(80,012.31)	
Unencumbered Cash, Beginning	507,583.04	468,820.97	
Unencumbered Cash, Ending	<u>\$ 468,820.97</u>	<u>\$ 388,808.66</u>	

**CITY OF COLUMBUS, KANSAS**  
**EQUIPMENT RESERVE FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2021  
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 23,720.60	\$ 106,956.00
Intergovernmental		
Health and Environment grant	1,167.00	1,224.17
County SPARK grant	110,587.72	-
Operating Transfer from Other Funds		
General Fund	67,500.00	61,500.00
Total Receipts	<u>202,975.32</u>	<u>169,680.17</u>
Expenditures		
Capital Outlay		
Administrative	7,730.07	6,577.69
Legislative	-	9,803.92
Cemetery	-	-
Parks	4,930.20	52,908.51
Pool	-	-
Property	-	-
Police	50,735.00	44,700.00
Fire	101,742.87	25,613.93
Debt Service		
Lease purchase agreements	-	-
Total Expenditures	<u>165,138.14</u>	<u>139,604.05</u>
Receipts Over(Under) Expenditure	37,837.18	30,076.12
Unencumbered Cash, Beginning	<u>209,646.42</u>	<u>247,483.60</u>
Unencumbered Cash, Ending	<u>\$ 247,483.60</u>	<u>\$ 277,559.72</u>

**CITY OF COLUMBUS, KANSAS**  
**SPECIAL STREET IMPROVEMENT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2021  
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 1,336.00	\$ 250.00
Intergovernmental		
KDOT grant	10,685.60	-
CDBG grant	-	407,869.11
Use of Money and Property		
Proceeds from Bonds issued	-	1,075,000.00
Operating Transfer from Other Funds		
General Fund	166,000.00	53,980.00
Special Street	66,460.00	29,068.55
Total Receipts	244,481.60	1,566,167.66
Expenditures		
Public Streets		
Capital Outlay	136,840.35	1,359,177.45
Total Expenditures	136,840.35	1,359,177.45
Receipts Over(Under) Expenditure	107,641.25	206,990.21
Unencumbered Cash, Beginning	166,208.59	273,849.84
Unencumbered Cash, Ending	\$ 273,849.84	\$ 480,840.05

**CITY OF COLUMBUS, KANSAS**  
**RECREATION FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior	Current Year		Variance -
	Year Actual	Actual	Budget	Over - (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 17,553.28	\$ 17,887.96	\$ 17,649.00	\$ 238.96
Delinquent	605.05	-	-	-
Motor vehicle tax	2,564.96	3,196.36	2,851.00	345.36
Intergovernmental Grant		108,763.25	109,000.00	(236.75)
Total Receipts	<u>20,723.29</u>	<u>129,847.57</u>	<u>\$ 129,500.00</u>	<u>\$ 347.57</u>
Expenditures				
Recreation				
Cultural and Recreation	<u>19,880.00</u>	<u>129,315.25</u>	<u>\$ 127,531.00</u>	<u>\$ 1,784.25</u>
Total Expenditures	<u>19,880.00</u>	<u>129,315.25</u>	<u>\$ 127,531.00</u>	<u>\$ 1,784.25</u>
Receipts Over(Under) Expenditure	843.29	532.32		
Unencumbered Cash, Beginning	<u>1,117.11</u>	<u>1,960.40</u>		
Unencumbered Cash, Ending	<u>\$ 1,960.40</u>	<u>\$ 2,492.72</u>		

**CITY OF COLUMBUS, KANSAS**  
**SPECIAL PARK FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
State special alcohol tax	\$ 2,163.26	\$ 2,104.04	\$ 2,600.00	\$ (495.96)
Total Receipts	<u>2,163.26</u>	<u>2,104.04</u>	<u>\$ 2,600.00</u>	<u>\$ (495.96)</u>
Expenditures				
Culture and Recreation	<u>2,330.21</u>	<u>652.50</u>	<u>\$ 10,000.00</u>	<u>\$ (9,347.50)</u>
Total Expenditures	<u>2,330.21</u>	<u>652.50</u>	<u>\$ 10,000.00</u>	<u>\$ (9,347.50)</u>
Receipts Over(Under) Expenditure	(166.95)	1,451.54		
Unencumbered Cash, Beginning	<u>31,536.15</u>	<u>31,369.20</u>		
Unencumbered Cash, Ending	<u>\$ 31,369.20</u>	<u>\$ 32,820.74</u>		

**CITY OF COLUMBUS, KANSAS**  
**SPECIAL LIABILITY FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Ad Valorem property tax	\$ -	\$ -
Delinquent	77.30	0.98
Motor vehicle tax	-	-
Total Receipts	<u>77.30</u>	<u>0.98</u>
Expenditures		
Public Safety		
Capital Outlay	<u>2,022.82</u>	<u>840.87</u>
Total Expenditures	<u>2,022.82</u>	<u>840.87</u>
Receipts Over(Under) Expenditure	(1,945.52)	(839.89)
Unencumbered Cash, Beginning	<u>49,242.71</u>	<u>47,297.19</u>
Unencumbered Cash, Ending	<u>\$ 47,297.19</u>	<u>\$ 46,457.30</u>



**CITY OF COLUMBUS, KANSAS**  
**TOURISM AND CONVENTION FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Transient guest tax	\$ 3,581.56	\$ 5,185.37	\$ 2,500.00	\$ 2,685.37
Total Receipts	<u>3,581.56</u>	<u>5,185.37</u>	<u>\$ 2,500.00</u>	<u>\$ 2,685.37</u>
Expenditures				
General Government	<u>4,303.60</u>	<u>6,155.18</u>	<u>\$ 5,000.00</u>	<u>\$ 1,155.18</u>
Total Expenditures	<u>4,303.60</u>	<u>6,155.18</u>	<u>\$ 5,000.00</u>	<u>\$ 1,155.18</u>
Receipts Over(Under) Expenditure	(722.04)	(969.81)		
Unencumbered Cash, Beginning	<u>18,727.93</u>	<u>18,005.89</u>		
Unencumbered Cash, Ending	<u>\$ 18,005.89</u>	<u>\$ 17,036.08</u>		

**CITY OF COLUMBUS, KANSAS**  
**PATHWAYS GRANT FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior	Current Year		Variance - Over (Under)
	Year Actual	Actual	Budget	
Receipts				
Other Receipts				
Grant	\$ 50,000.00	\$ 156,430.00	\$ 210,000.00	\$ (53,570.00)
Total Receipts	<u>50,000.00</u>	<u>156,430.00</u>	<u>\$ 210,000.00</u>	<u>\$ (53,570.00)</u>
Expenditures				
General Government	<u>12,870.50</u>	<u>158,173.44</u>	<u>\$ 170,000.00</u>	<u>\$ (11,826.56)</u>
Total Expenditures	<u>12,870.50</u>	<u>158,173.44</u>	<u>\$ 170,000.00</u>	<u>\$ (11,826.56)</u>
Receipts Over(Under) Expenditure	37,129.50	(1,743.44)		
Unencumbered Cash, Beginning	<u>-</u>	<u>37,129.50</u>		
Unencumbered Cash, Ending	<u>\$ 37,129.50</u>	<u>\$ 35,386.06</u>		

**CITY OF COLUMBUS, KANSAS**  
**LAW ENFORCEMENT TRUST FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2021  
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Licenses and Permits		
Licenses, fees and permits	\$ 8,678.00	\$ 9,300.00
Total Receipts	8,678.00	9,300.00
Expenditures		
Police		
Capital Outlay	3,434.00	5,174.57
Total Expenditures	3,434.00	5,174.57
Receipts Over(Under) Expenditure	5,244.00	4,125.43
Unencumbered Cash, Beginning	23,646.53	28,890.53
Unencumbered Cash, Ending	\$ 28,890.53	\$ 33,015.96

**CITY OF COLUMBUS, KANSAS**  
**WATER UTILITY FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Operating Revenue				
Charges for services	\$ 937,309.27	\$ 1,000,210.08	\$ 926,000.00	\$ 74,210.08
Service charges	10,196.38	14,224.28	25,499.00	(11,274.72)
Other charges and fees	17,300.49	29,001.44	12,980.00	16,021.44
Nonoperating Revenue				
City Sales Tax	1,629.79	1,759.63	-	1,759.63
State Grant	-	-	-	-
Reimbursements	-	-	4,228.00	(4,228.00)
Miscellaneous	179.17	2,913.29	-	2,913.29
<b>Total Receipts</b>	<u>966,615.10</u>	<u>1,048,108.72</u>	<u>\$ 968,707.00</u>	<u>\$ 79,401.72</u>
<b>Expenditures and Transfers</b>				
Subject to Budget				
Water Production				
Personal services	169,680.85	230,951.36	\$ 1,038,387.00	\$ (807,435.64)
Contractual services	49,455.56	74,992.95	-	74,992.95
Commodities	680,205.89	667,082.54	-	667,082.54
Capital outlay	-	5,000.00	-	5,000.00
Nonoperating Expenses				
Sales and water protection fees	19,478.62	15,265.66	-	15,265.66
Debt Service				
State of Kansas Revolving Loan:	15,511.12	15,511.13	-	15,511.13
Operating Transfers to Other Funds				
Utility Reserve	55,000.00	25,700.00	-	25,700.00
General	15,000.00	15,000.00	-	15,000.00
Subtotal			1,038,387.00	
Adjustments for Qualifying				
Budget Credits				
Reimbursements			-	-
<b>Total Expenditures</b>	<u>1,004,332.04</u>	<u>1,049,503.64</u>	<u>\$ 1,038,387.00</u>	<u>\$ 11,116.64</u>
Receipts Over(Under) Expenditure	(37,716.94)	(1,394.92)		
Unencumbered Cash, Beginning	<u>506,923.80</u>	<u>469,206.86</u>		
Unencumbered Cash, Ending	<u>\$ 469,206.86</u>	<u>\$ 467,811.94</u>		

**CITY OF COLUMBUS, KANSAS**  
**SEWAGE UTILITY FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior	Current Year		Variance -
	Year Actual	Actual	Budget	Over Under
<b>Receipts</b>				
Operating Revenue				
Charges for services	\$ 464,677.79	\$ 492,016.48	\$ 471,000.00	\$ 21,016.48
Service charges	5,246.74	7,266.29	-	7,266.29
Nonoperating Revenue				
Reimbursements	450.00	-	-	-
Miscellaneous	578.17	6,622.02	9,000.00	(2,377.98)
<b>Total Receipts</b>	<u>470,952.70</u>	<u>505,904.79</u>	<u>\$ 480,000.00</u>	<u>\$ 25,904.79</u>
<b>Expenditures</b>				
Sewer Treatment				
Personal services	104,001.83	116,029.08	\$ 472,000.00	\$ (355,970.92)
Contractual services	51,383.32	50,080.18	-	50,080.18
Commodities	46,287.28	87,388.48	-	87,388.48
Capital outlay	-	-	-	-
Debt Service				
State of Kansas Revolving Loan:	49,245.84	49,245.84	-	49,245.84
General Obligation Bonds				
Principal	80,000.00	80,000.00	-	80,000.00
Interest	32,610.00	42,200.00	-	42,200.00
Bond Refunding	-	-	-	-
Operating Transfers to Other Funds				
Utility Reserve	40,000.00	30,800.00	-	30,800.00
General	15,000.00	15,000.00	-	15,000.00
<b>Total Expenditures</b>	<u>418,528.27</u>	<u>470,743.58</u>	<u>\$ 472,000.00</u>	<u>\$ (1,256.42)</u>
Receipts Over(Under) Expenditure	52,424.43	35,161.21		
Unencumbered Cash, Beginning	<u>278,761.16</u>	<u>331,185.59</u>		
Unencumbered Cash, Ending	<u>\$ 331,185.59</u>	<u>\$ 366,346.80</u>		

**CITY OF COLUMBUS, KANSAS**  
**REFUSE UTILITY FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Revenue				
Charges for services	\$ 309,031.08	\$ 313,227.02	\$ 322,000.00	\$ 8,772.98
Service charges	2,757.15	3,635.63	-	(3,635.63)
Nonoperating Revenue				
Reimbursements	88.17	-	-	-
Miscellaneous	738.65	6,313.63	-	(6,313.63)
Total Receipts	<u>312,615.05</u>	<u>323,176.28</u>	<u>\$ 322,000.00</u>	<u>\$ (1,176.28)</u>
Expenditures				
Garbage Treatment	254,823.41	334,355.04	\$ 367,391.00	\$ (33,035.96)
Capital Outlays	-	-	-	-
Operating Transfers to Other Funds				
Utility Reserve	10,000.00	10,000.00	-	10,000.00
General	15,000.00	15,000.00	-	15,000.00
Subtotal			<u>367,391.00</u>	
Adjustments for Qualifying Budget Credits				
Reimbursements	-	-	-	-
Total Expenditures	<u>279,823.41</u>	<u>359,355.04</u>	<u>\$ 367,391.00</u>	<u>\$ (8,035.96)</u>
Receipts Over(Under) Expenditure	32,791.64	(36,178.76)		
Unencumbered Cash, Beginning	<u>523,365.37</u>	<u>556,157.01</u>		
Unencumbered Cash, Ending	<u>\$ 556,157.01</u>	<u>\$ 519,978.25</u>		

**CITY OF COLUMBUS, KANSAS**  
**SEWER COST OF ISSUANCE FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2021  
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Proceeds from bond issue	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Debt Service		
Cost of issuance	1,942.50	5.60
Total Expenditures	1,942.50	5.60
Receipts Over(Under) Expenditure	(1,942.50)	(5.60)
Unencumbered Cash, Beginning	5,767.35	3,824.85
Unencumbered Cash, Ending	<u>\$ 3,824.85</u>	<u>\$ 3,819.25</u>

**CITY OF COLUMBUS, KANSAS**  
**UTILITY RESERVE FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2021  
With Comparative Actual Amounts for the Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfer from Other Funds		
Water Utility	\$ 55,000.00	\$ 25,700.00
Sewage Utility	40,000.00	30,800.00
Refuse Utility	<u>10,000.00</u>	<u>10,000.00</u>
Total Receipts	<u>105,000.00</u>	<u>66,500.00</u>
Expenditures		
Nonoperating expense		
Capital Outlays		
Refuse Utility	89,291.00	6,746.84
Water Utility	3,715.00	58,795.33
Sewer Utility	<u>104,440.00</u>	<u>98,795.33</u>
Total Expenditures	<u>197,446.00</u>	<u>164,337.50</u>
Receipts Over(Under) Expenditure	(92,446.00)	(97,837.50)
Unencumbered Cash, Beginning	<u>715,117.35</u>	<u>622,671.35</u>
Unencumbered Cash, Ending	<u>\$ 622,671.35</u>	<u>\$ 524,833.85</u>



**CITY OF COLUMBUS, KANSAS**  
**FIRE PREVENTION TRUST**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2021  
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 1,900.00	\$ 5,975.00
Total Receipts	1,900.00	5,975.00
Expenditures		
Fire		
Contractual	832.17	1,843.12
Total Expenditures	832.17	1,843.12
Receipts Over(Under) Expenditure	1,067.83	4,131.88
Unencumbered Cash, Beginning	3,338.77	4,406.60
Unencumbered Cash, Ending	\$ 4,406.60	\$ 8,538.48

**CITY OF COLUMBUS, KANSAS**  
**GIFTS AND GRANTS FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2021  
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal grant governors' office	\$ -	\$ 232,881.57
Total Receipts	-	232,881.57
Expenditures		
Operating expenses		
Contractual services	321.68	-
Total Expenditures	321.68	-
Receipts Over(Under) Expenditure	(321.68)	232,881.57
Unencumbered Cash, Beginning	321.68	-
Unencumbered Cash, Ending	\$ -	\$ 232,881.57

**CITY OF COLUMBUS, KANSAS**  
**ELLA LONG TRUST FUND**

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest earned	\$ 7.87	\$ 6.82
Other Receipts		
Miscellaneous	-	-
Total Receipts	<u>7.87</u>	<u>6.82</u>
Expenditures		
Operating expenses		
Contractual services	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditure	7.87	6.82
Unencumbered Cash, Beginning	<u>4,518.60</u>	<u>4,526.47</u>
Unencumbered Cash, Ending	<u>\$ 4,526.47</u>	<u>\$ 4,533.29</u>