



*Certified Public Accountants*

# CITY OF TONGANOXIE, KANSAS

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FINANCIAL STATEMENT  
YEAR ENDED DECEMBER 31, 2021

CITY OF TONGANOXIE, KANSAS  
 FINANCIAL STATEMENT  
 REGULATORY BASIS  
 Year Ended December 31, 2021

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## **INDEPENDENT AUDITORS' REPORT**

To the Mayor and City Council  
City of Tonganoxie, Kansas

### **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 Tonganoxie, 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 the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide (KMAAG) described in Note 2.

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

We conducted our audit in accordance with auditing standards generally accepted in the United State of America (GAAS) and the KMAAG. Our responsibilities under those standards are further described in the Auditors' 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 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 2 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 the 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 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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## **Responsibilities of Management for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the KMAAG as described in Note 2; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

## **Auditors' 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 auditors' 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 summary statement of regulatory basis receipts, expenditures, and unencumbered cash (the basic financial statement) as a whole. The schedules listed under supplementary information in the accompanying table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the 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 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 2.

*BT&Co, P.A.*

September 6, 2022  
Topeka, Kansas

CITY OF TONGANOXIE, KANSAS  
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental type funds:							
General fund:							
General	\$ 873,736	\$ -	\$ 3,410,340	\$ 3,382,271	\$ 901,805	\$ 75	\$ 901,880
Special purpose funds:							
Special parks and recreation	20,373	-	4,195	371	24,197	-	24,197
Special highway	385,018	-	598,791	305,609	678,200	-	678,200
Library operations	5,370	-	523,677	521,765	7,282	-	7,282
Police equipment reserve	47,632	-	36,830	31,531	52,931	-	52,931
Fire equipment reserve	172,896	-	97,683	51,614	218,965	-	218,965
Law enforcement trust	7,104	-	-	-	7,104	-	7,104
Transient guest tax	5,098	-	1,101	-	6,199	-	6,199
Infrastructure sales tax	401,855	-	589,686	422,563	568,978	-	568,978
Debt proceeds	128,317	-	740,340	868,655	2	-	2
Gallagher Park	9,184	-	-	-	9,184	-	9,184
Festival/Event	5,745	-	610	1,917	4,438	-	4,438
Industrial Park development	178,785	-	122,100	64,143	236,742	-	236,742
CDBG-CV grant	-	-	2,000	2,000	-	-	-
Rural housing incentive district	-	-	2,183	2,162	21	-	21
American Rescue Plan Act grant	-	-	426,008	86,159	339,849	-	339,849
Moderate income housing grant	-	-	100,000	100,000	-	-	-
Bond and interest fund:							
Bond and interest	72,343	-	954,624	818,467	208,500	-	208,500
Capital projects funds:							
Capital projects	502,713	-	710,837	163,938	1,049,612	-	1,049,612
Capital reserve	915	-	-	-	915	-	915
Business funds:							
Water operations	650,015	-	1,452,243	1,239,902	862,356	1,268	863,624
Water capital improvement	250,612	-	187,251	114,432	323,431	-	323,431
Sewer operations	675,196	-	916,663	890,522	701,337	4,186	705,523
Sewer capital improvement	334,783	-	1,353,007	1,214,340	473,450	-	473,450
Sanitation	143,968	-	429,799	394,950	178,817	-	178,817
Storm water	92,448	-	46,060	73,039	65,469	-	65,469
Total reporting entity (excluding agency funds)	<u>\$ 4,964,106</u>	<u>\$ -</u>	<u>\$ 12,706,028</u>	<u>\$ 10,750,350</u>	<u>\$ 6,919,784</u>	<u>\$ 5,529</u>	<u>\$ 6,925,313</u>
				<u>Composition of cash</u>			
							\$ 5,947,317
							60,658
							977,403
							6,985,378
							(60,065)
							<u>\$ 6,925,313</u>

See accompanying notes to financial statement.

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

1 - Municipal Financial Reporting Entity

The City of Tonganoxie, Kansas (the City) is a municipal corporation governed by an elected mayor and five-member council. The basic financial statement presents the City as the primary government and excludes all related municipal entities for which the City appointed a voting majority of the unit's board and the City is either able to impose its will on the unit or a financial benefit or burden relationship exists. The financial statement of the City consists only of the funds of the primary government.

The Tonganoxie Public Library (the Library) serves the citizens within the City's jurisdiction. Acquisition or disposition of real property by the Library must be approved by the City. Bond issues must be approved by the City. The Library is not included in the report of the primary government. Financial statements for the Library may be obtained at the Library's office in Tonganoxie, Kansas.

2 - Summary of Significant Accounting Policies

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

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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.

(b) Regulatory Basis Fund Types

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, restrictions, or limitations.

The following regulatory basis fund types comprise the financial activities of the City for the year ended December 31, 2021:

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

CITY OF TONGANOXIE, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Special purpose funds - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

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

Capital projects funds - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business funds - financed in whole or in part by fees charged to users of the goods or services.

Agency funds - used to report assets held by the City in a purely custodial capacity.

(c) 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), the bond and interest fund, 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 year on or before August 1<sup>st</sup>.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

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 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 Sanitation, Water Operations, Storm Water, Special Highway, and Capital Projects Funds were amended in 2021.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the City 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.



CITY OF TONGANOXIE, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

A legal operating budget is not required for the capital project funds, agency funds or the following special purpose and business funds:

Police Equipment Reserve Fund	Capital Reserve Fund
Fire Equipment Reserve Fund	Water Capital Improvement Fund
Law Enforcement Trust Fund	Sewer Capital Improvement Fund
Infrastructure Sales Tax Fund	CDBG-CV Grant Fund
Debt Proceeds Fund	Rural Housing Incentive District Fund
Gallagher Park Fund	American Rescue Plan Act Grant Fund
Festival/Event Fund	Moderate Income Housing Grant Fund
Industrial Park Development Fund	

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

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the County Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property on November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the City after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

The County Treasurer is the tax collection agent for all taxing entities within the County. The initial distribution to the subdivisions, including the City, is on or before January 20th of the ensuing year. Additional amounts are distributed on four subsequent dates throughout the calendar year.

(d) Annual Personal and Sick Leave Benefits

It is the City's policy to permit employees to earn non-cumulative vacation at different intervals based on length of service. The liability for compensated vacation time at December 31, 2021 is approximately \$ 127,000. Sick leave accrues at 12 days per year and accumulates to a maximum of 90 days. No liability is reported for unpaid accumulated sick leave. Floating holiday is 8 hours of vacation pay per year that is assigned January 1 to all full-time employees with a use it or lose it policy over the year.

(e) Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase.

CITY OF TONGANOXIE, KANSAS  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

(f) Use of Estimates

The preparation of the financial statement in compliance with the regulatory basis requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

3 - Deposits and Investments

*Deposits.* 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 bank to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

*Investments.* 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 (KMIP). The City has no investment policy that would further limit its investment choices.

Some of the City's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

At December 31, 2021, the City had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)
Kansas Municipal Investment Pool	\$ 977,403	Less than a year

The KMIP is under the oversight of the Pooled Money Investment Board (the 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 obligations 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 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. The City's investment in the KMIP was not rated by a rating agency as of December 31, 2021.

*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. The City's investments were composed of KMIP deposits as of December 31, 2021.

CITY OF TONGANOXIE, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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. Kansas statutes require the 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.

At December 31, 2021, the City's carrying amount of deposits was \$ 6,007,975, and the bank balance was \$ 6,082,285. Of the bank balance, \$ 250,000 was covered by federal depository insurance, and the remaining \$ 5,832,285 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. At December 31, 2021, the City's investments were not exposed to custodial credit risk.

4 - Long-Term Debt

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

Capital Leases

The City has entered into lease agreements as the lessee for financing the acquisition of equipment.

CITY OF TONGANOXIE, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

Long-Term Debt	Interest Rates	Date of Issue	Date of Final Maturity	Original Amount Issued	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General obligation bonds:									
Series 2000	4.85% - 6.50%	12/1/2000	9/1/2021	\$ 630,000	\$ 15,000	\$ -	\$ (15,000)	\$ -	\$ 863
Series 2013A	2.25% - 4.30%	1/29/2013	7/1/2033	1,760,000	1,290,000	-	(80,000)	1,210,000	47,418
Series 2013B	2.00% - 2.70%	1/29/2013	8/1/2031	6,355,000	3,755,000	-	(555,000)	3,200,000	79,578
Series 2017A	3.00%	11/21/2017	9/1/2029	1,860,000	1,240,000	-	(300,000)	940,000	37,200
Series 2018A	3.00% - 4.00%	4/19/2018	9/1/2038	3,660,000	3,395,000	-	(140,000)	3,255,000	123,900
Total general obligation bonds					<u>\$ 9,695,000</u>	<u>\$ -</u>	<u>\$ (1,090,000)</u>	<u>\$ 8,605,000</u>	<u>\$ 288,959</u>
Temporary note:									
Series 2021A	2.00 %	2/5/2021	3/1/2022	975,000	<u>\$ -</u>	<u>\$ 975,000</u>	<u>\$ -</u>	<u>\$ 975,000</u>	<u>\$ -</u>
Capital leases and other debt:									
Police department and city hall	2.44%	2/2/2016	9/1/2035	1,100,000	\$ 871,241	\$ -	\$ (47,016)	\$ 824,225	\$ 21,258
Pierce fire truck	2.99%	12/14/2018	9/1/2028	300,449	245,447	-	(27,565)	217,882	7,127
Street sweeper	1.50%	6/1/2020	3/1/2030	209,888	198,966	-	(19,695)	179,271	2,917
					<u>\$ 1,315,654</u>	<u>\$ -</u>	<u>\$ (94,276)</u>	<u>\$ 1,221,378</u>	<u>\$ 31,302</u>

CITY OF TONGANOXIE, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Annual debt service requirements to maturity for the general obligation bonds, capital leases, and other debt are as follows:

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	Total
Principal:									
General obligation bonds:									
Series 2013A	\$ 85,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 95,000	\$ 525,000	\$ 235,000	\$ -	\$ 1,210,000
Series 2013B	560,000	565,000	585,000	600,000	155,000	735,000	-	-	3,200,000
Series 2017A	305,000	80,000	85,000	90,000	95,000	285,000	-	-	940,000
Series 2018A	145,000	150,000	155,000	160,000	165,000	900,000	1,085,000	495,000	3,255,000
Temporary note:									
Series 2021A	975,000	-	-	-	-	-	-	-	975,000
Capital leases and other debt:									
Police department and city hall	48,403	49,830	51,300	52,814	54,372	296,886	270,620	-	824,225
Pierce fire truck	28,395	29,251	30,119	31,040	31,975	67,102	-	-	217,882
Street sweeper	19,991	20,292	20,591	20,907	21,222	76,268	-	-	179,271
Total principal	<u>2,166,789</u>	<u>984,373</u>	<u>1,017,010</u>	<u>1,044,761</u>	<u>617,569</u>	<u>2,885,256</u>	<u>1,590,620</u>	<u>495,000</u>	<u>10,801,378</u>
Interest:									
General obligation bonds:									
Series 2013A	45,018	42,468	39,768	37,068	34,008	115,178	15,208	-	328,716
Series 2013B	68,478	57,278	45,978	34,278	22,278	54,510	-	-	282,800
Series 2017A	28,200	19,050	16,650	14,100	11,400	17,400	-	-	106,800
Series 2018A	118,300	112,500	106,500	101,850	97,050	408,000	232,600	29,800	1,206,600
Temporary note:									
Series 2021A	19,338	-	-	-	-	-	-	-	19,338
Capital leases and other debt:									
Police department and city hall	20,111	18,930	17,714	16,462	15,174	55,169	16,748	-	160,308
Pierce fire truck	6,297	5,441	4,573	3,652	2,717	2,517	-	-	25,197
Street sweeper	2,622	2,321	2,021	1,705	1,391	2,300	-	-	12,360
Total interest	<u>308,364</u>	<u>257,988</u>	<u>233,204</u>	<u>209,115</u>	<u>184,018</u>	<u>655,074</u>	<u>264,556</u>	<u>29,800</u>	<u>2,142,119</u>
Total principal and interest	<u>\$ 2,475,153</u>	<u>\$ 1,242,361</u>	<u>\$ 1,250,214</u>	<u>\$ 1,253,876</u>	<u>\$ 801,587</u>	<u>\$ 3,540,330</u>	<u>\$ 1,855,176</u>	<u>\$ 524,800</u>	<u>\$ 12,943,497</u>

CITY OF TONGANOXIE, KANSAS  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

5 - Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Water operations	General	K.S.A. 12-825d	\$ 112,500
Sewer operations	General	K.S.A. 12-825d	50,250
Infrastructure sales tax	Bond and interest	Bond ordinance	263,900
Infrastructure sales tax	Special highway	K.S.A. 12-825d	104,999
Infrastructure sales tax	Capital projects	K.S.A. 12-825d	53,664

6 - Defined Benefit Pension Plan

General Information about the 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 Avenue, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in 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 the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were \$ 204,986 for the year ended December 31, 2021.

CITY OF TONGANOXIE, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Net Pension Liability

At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was \$ 1,294,765. 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](http://www.kpers.org) or can be obtained as described above.

7 - Other Post-Employment Benefits

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

Death and Disability Other Post-Employment Benefits

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

8 - Commitments and Contingencies

The City receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the basic financial statement as of December 31, 2021.

Project authorizations compared with expenditures-to-date for significant projects open at year-end are as follows:

CITY OF TONGANOXIE, KANSAS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

	Expenditures to Date	Project Authorization
Projects in process:		
Sewer interceptor line (Linaweaver Construction, Inc.)	\$ 1,576,111	\$ 1,605,299
Microsurfacing project (Pavement Management, LLC)	117,588	137,588
Water tower construction project (Caldwell Tanks, Inc.)	-	3,299,000

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 for which it carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have not been significant reductions in coverage from prior years.

10 - Subsequent Event

Subsequent events have been evaluated for the City through the date of the independent auditors' report, which is the date the financial statement was available to be issued.

The City issued General Obligation Bonds Series 2022A, 2022B, and 2022C in February 2022. The Series 2022A bonds in the amount of \$ 1,015,000 bear interest at 1.8% - 2.0% with annual maturities of \$ 95,000 to \$ 110,000 beginning September 2023 through September 2032. Proceeds from the Series 2022A bonds will be used to redeem the City's Temporary Note Series 2021A dated March 4, 2021. The Series 2022B bonds, in the amount of \$ 1,155,000 bear interest at 2.0% - 2.6% with annual maturities of \$ 90,000 to \$ 115,000 beginning September 2023 to September 2033. Proceeds from the Series 2022B bonds will be used to refund the July 2023 through July 2033 maturities of the Series 2013A General Obligation Bonds. The Series 2022C General Obligation Temporary Notes in the amount of \$ 2,780,000 will mature on March 1, 2023 and bear interest at 3.0%. Proceeds of the Notes will be used to finance the City's construction of an interceptor sewer to connect the business park and the wastewater treatment plant and for public water supply system improvements.

On June 21, 2021, the City of Tonganoxie City Council approved Resolution No. 06-21-04 to formally enter into a development agreement with Hill's Pet Nutrition (the Company) to purchase approximately 83 acres of city-owned property at the Tonganoxie Business Park for the construction of a minimum 300,000 square foot facility to manufacture wet pet food. The associated development agreement describes a capital investment of \$ 250,000,000 for the project as a whole and the creation of 80 new jobs. The City is committed to construct an elevated water storage tower near the business park prior to the completion of the construction of the project. The City of Tonganoxie City Council also approved a tax abatement application for this project in August 2021. As of the date of this report, construction and associated costs of the water storage tower committed by the City are expected to begin in fiscal year 2022 or 2023.



SUPPLEMENTARY INFORMATION

CITY OF TONGANOXIE, KANSAS  
SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(BUDGETED FUNDS ONLY)  
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)
Governmental type funds:					
General fund:					
General	\$ 3,766,988	\$ -	\$ 3,766,988	\$ 3,382,271	\$ (384,717)
Special purpose funds:					
Special parks and recreation	7,914	-	7,914	371	(7,543)
Special highway	340,580	-	340,580	305,609	(34,971)
Library operations	523,023	-	523,023	521,765	(1,258)
Transient guest tax	1,500	-	1,500	-	(1,500)
Debt service fund:					
Bond and interest	895,740	-	895,740	818,467	(77,273)
Capital projects fund:					
Capital projects	585,078	-	585,078	163,938	(421,140)
Business funds:					
Water operations	1,496,000	-	1,496,000	1,239,902	(256,098)
Sewer operations	924,840	-	924,840	890,522	(34,318)
Sanitation	454,322	-	454,322	394,950	(59,372)
Storm water	123,644	-	123,644	73,039	(50,605)
Totals	<u>\$ 9,119,629</u>	<u>\$ -</u>	<u>\$ 9,119,629</u>	<u>\$ 7,790,834</u>	

CITY OF TONGANOXIE, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
Receipts and transfers:			
Taxes	\$ 2,090,934	\$ 2,359,292	\$ 268,358
Intergovernmental	302,000	56,239	(245,761)
Licenses and permits	81,550	219,210	137,660
Fines and fees	130,000	467,459	337,459
Use of money and property	36,000	8,003	(27,997)
Charges for services	121,000	134,971	13,971
Miscellaneous	164,182	2,416	(161,766)
Transfers in	217,000	162,750	(54,250)
Total receipts and transfers	<u>\$ 3,142,666</u>	<u>3,410,340</u>	<u>\$ 267,674</u>
Expenditures and encumbrances:			
Administration	\$ 484,201	564,506	\$ 80,305
Code enforcement	89,676	80,966	(8,710)
City planning and development	25,000	13,750	(11,250)
Police department	1,185,124	1,187,809	2,685
Fire department	780,569	779,774	(795)
Highway and streets	300,480	447,993	147,513
Swimming pool	123,201	160,807	37,606
Court services	154,418	146,666	(7,752)
Cash forward	624,319	-	(624,319)
Total expenditures and encumbrances	<u>\$ 3,766,988</u>	<u>3,382,271</u>	<u>\$ (384,717)</u>
Receipts and transfers over expenditures and encumbrances		28,069	
Unencumbered cash, beginning		<u>873,736</u>	
Unencumbered cash, ending		<u>\$ 901,805</u>	

(Continued)

CITY OF TONGANOXIE, KANSAS  
SPECIAL PARKS AND RECREATION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
Receipts:			
Taxes	\$ 7,914	\$ 4,195	\$ (3,719)
Expenditures:			
Contractual services	\$ 5,914	68	\$ (5,846)
Commodities	2,000	303	(1,697)
Total expenditures	\$ 7,914	371	\$ (7,543)
Receipts over expenditures		3,824	
Unencumbered cash, beginning		20,373	
Unencumbered cash, ending		\$ 24,197	

(Continued)

CITY OF TONGANOXIE, KANSAS  
SPECIAL HIGHWAY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Receipts and transfers:				
Taxes	\$ 175,580	\$ 175,580	\$ 493,792	\$ 318,212
Transfers in	<u>105,000</u>	<u>105,000</u>	<u>104,999</u>	<u>(1)</u>
Total receipts and transfers	<u>\$ 280,580</u>	<u>\$ 280,580</u>	598,791	<u>\$ 318,211</u>
Expenditures:				
Contractual services	<u>\$ 280,580</u>	<u>\$ 340,580</u>	<u>305,609</u>	<u>\$ (34,971)</u>
Receipts and transfers over expenditures			293,182	
Unencumbered cash, beginning			<u>385,018</u>	
Unencumbered cash, ending			<u>\$ 678,200</u>	

(Continued)

CITY OF TONGANOXIE, KANSAS  
LIBRARY OPERATIONS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
Receipts:			
Taxes	\$ 431,898	\$ 445,967	\$ 14,069
Reimbursements	81,092	77,710	(3,382)
Total receipts	<u>\$ 512,990</u>	523,677	<u>\$ 10,687</u>
Expenditures:			
Contractual services	<u>\$ 523,023</u>	521,765	<u>\$ (1,258)</u>
Receipts over expenditures		1,912	
Unencumbered cash, beginning		<u>5,370</u>	
Unencumbered cash, ending		<u>\$ 7,282</u>	

(Continued)

CITY OF TONGANOXIE, KANSAS  
 TRANSIENT GUEST TAX FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
 REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
Receipts:			
Taxes	\$ 1,500	\$ 1,101	\$ (399)
Expenditures:			
Contractual services	\$ 1,500	-	\$ (1,500)
Receipts over expenditures		1,101	
Unencumbered cash, beginning		5,098	
Unencumbered cash, ending		\$ 6,199	

(Continued)

CITY OF TONGANOXIE, KANSAS  
 BOND AND INTEREST FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
 REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

	Original and Final Budget	Actual	Variance Over (Under)
Receipts and transfers:			
Taxes	\$ 536,023	\$ 562,407	\$ 26,384
Bond proceeds	18,545	128,317	109,772
Transfers in	263,900	263,900	-
Total receipts and transfers	<u>\$ 818,468</u>	954,624	<u>\$ 136,156</u>
Expenditures:			
Debt service	<u>\$ 895,740</u>	<u>818,467</u>	<u>\$ (77,273)</u>
Receipts and transfers over expenditures		136,157	
Unencumbered cash, beginning		<u>72,343</u>	
Unencumbered cash, ending		<u>\$ 208,500</u>	

(Continued)



CITY OF TONGANOXIE, KANSAS  
CAPITAL PROJECTS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
Receipts and transfers:				
Taxes	\$ 453,000	\$ 510,000	\$ 657,173	\$ 147,173
Transfers in	53,665	53,665	53,664	(1)
Other revenue	-	21,413	-	(21,413)
Total receipts and transfers	<u>\$ 506,665</u>	<u>\$ 585,078</u>	<u>710,837</u>	<u>\$ 125,759</u>
Expenditures:				
Contractional services	\$ 68,500	\$ 134,820	51,515	\$ (83,305)
Capital outlay	357,907	370,000	32,165	(337,835)
Debt service	80,258	80,258	80,258	-
Total expenditures	<u>\$ 506,665</u>	<u>\$ 585,078</u>	<u>163,938</u>	<u>\$ (421,140)</u>
Receipts and transfers over expenditures			546,899	
Unencumbered cash, beginning			<u>502,713</u>	
Unencumbered cash, ending			<u>\$ 1,049,612</u>	

(Continued)

CITY OF TONGANOXIE, KANSAS  
WATER OPERATIONS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Over (Under)</u>
Receipts:				
Taxes	\$ 7,250	\$ 7,250	\$ 9,242	\$ 1,992
Charges for services	1,312,750	1,312,750	1,429,499	116,749
Fines and fees	500	500	200	(300)
Other revenue	500	175,500	13,302	(162,198)
	<u>\$ 1,321,000</u>	<u>\$ 1,496,000</u>	<u>1,452,243</u>	<u>\$ (43,757)</u>
Total receipts				
Expenditures, encumbrances, and transfers:				
Personnel services	\$ 460,288	\$ 460,288	345,216	\$ (115,072)
Contractual services	483,392	658,392	541,133	(117,259)
Commodities	20,600	20,600	27,167	6,567
Capital outlay	10,000	10,000	17,167	7,167
Debt service	196,720	196,720	196,719	(1)
Transfers out	150,000	150,000	112,500	(37,500)
	<u>\$ 1,321,000</u>	<u>\$ 1,496,000</u>	<u>1,239,902</u>	<u>\$ (256,098)</u>
Total expenditures, encumbrances, and transfers				
Receipts over expenditures, encumbrances, and transfers			212,341	
Unencumbered cash, beginning			<u>650,015</u>	
Unencumbered cash, ending			<u>\$ 862,356</u>	

(Continued)

CITY OF TONGANOXIE, KANSAS  
SEWER OPERATIONS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Receipts:			
Charges for services	<u>\$ 924,840</u>	<u>\$ 916,663</u>	<u>\$ (8,177)</u>
Expenditures, encumbrances, and transfers:			
Personnel services	\$ 369,772	277,330	\$ (92,442)
Contractual services	80,967	98,622	17,655
Commodities	22,700	17,804	(4,896)
Capital outlay	10,000	72,115	62,115
Debt service	374,401	374,401	-
Transfers out	<u>67,000</u>	<u>50,250</u>	<u>(16,750)</u>
Total expenditures, encumbrances, and transfers	<u>\$ 924,840</u>	<u>890,522</u>	<u>\$ (34,318)</u>
Receipts over expenditures, encumbrances, and transfers		26,141	
Unencumbered cash, beginning		<u>675,196</u>	
Unencumbered cash, ending		<u>\$ 701,337</u>	

(Continued)

CITY OF TONGANOXIE, KANSAS  
SANITATION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Receipts:				
Charges for services	<u>\$ 406,322</u>	<u>\$ 454,322</u>	<u>\$ 429,799</u>	<u>\$ (24,523)</u>
Expenditures:				
Personnel services	\$ 27,670	\$ 27,670	20,752	\$ (6,918)
Contractual services	<u>378,652</u>	<u>426,652</u>	<u>374,198</u>	<u>(52,454)</u>
Total expenditures	<u>\$ 406,322</u>	<u>\$ 454,322</u>	<u>394,950</u>	<u>\$ (59,372)</u>
Receipts over expenditures			34,849	
Unencumbered cash, beginning			<u>143,968</u>	
Unencumbered cash, ending			<u>\$ 178,817</u>	

(Continued)

CITY OF TONGANOXIE, KANSAS  
STORM WATER FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
Receipts:				
Charges for services	\$ 55,484	\$ 46,200	\$ 46,060	\$ (140)
Other revenue	-	77,444	-	(77,444)
Total receipts	<u>\$ 55,484</u>	<u>\$ 123,644</u>	<u>46,060</u>	<u>\$ (77,584)</u>
Expenditures:				
Contractual services	\$ 55,484	\$ 123,644	72,876	\$ (50,768)
Capital outlay	-	-	163	163
Total expenditures	<u>\$ 55,484</u>	<u>\$ 123,644</u>	<u>73,039</u>	<u>\$ (50,605)</u>
Receipts under expenditures			(26,979)	
Unencumbered cash, beginning			<u>92,448</u>	
Unencumbered cash, ending			<u>\$ 65,469</u>	

CITY OF TONGANOXIE, KANSAS  
POLICE EQUIPMENT RESERVE FUND\*  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
Year Ended December 31, 2021

Receipts:	
Licenses and permits	\$ 2,000
Grants and donations	5,187
Reimbursements	7,624
Miscellaneous	6,469
Sale of property and equipment	15,550
	<hr/>
Total receipts	36,830
	<hr/>
Expenditures:	
Commodities	11,981
Capital outlay	19,550
	<hr/>
Total expenditures	31,531
	<hr/>
Receipts over expenditures	5,299
Unencumbered cash, beginning	47,632
	<hr/>
Unencumbered cash, ending	\$ 52,931
	<hr/> <hr/>

\*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS  
 FIRE EQUIPMENT RESERVE FUND\*  
 SCHEDULE OF RECEIPTS AND EXPENDITURES  
 REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

Receipts:	
Special assessments	\$ 88,146
Grants and donations	7,703
Reimbursements	1,834
	97,683
Total receipts	
	97,683
Expenditures:	
Contractual services	10,370
Capital outlay	6,552
Debt service	34,692
	51,614
Total expenditures	
	51,614
Receipts over expenditures	
	46,069
Unencumbered cash, beginning	
	172,896
Unencumbered cash, ending	
	\$ 218,965

\*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS  
LAW ENFORCEMENT TRUST FUND\*  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

Unencumbered cash, beginning	\$ 7,104
	<hr/>
Unencumbered cash, ending	\$ 7,104
	<hr/> <hr/>

\*This fund is not required to be budgeted.

(Continued)



CITY OF TONGANOXIE, KANSAS  
 INFRASTRUCTURE SALES TAX FUND\*  
 SCHEDULE OF RECEIPTS AND EXPENDITURES  
 REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

Receipts:		
Sales and use tax	\$	589,686
Transfers:		
Transfer out		<u>422,563</u>
Receipts over transfers		167,123
Unencumbered cash, beginning		<u>401,855</u>
Unencumbered cash, ending	\$	<u><u>568,978</u></u>

\*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS  
DEBT PROCEEDS FUND\*  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

Receipts:	
Bond proceeds	\$ 740,320
Interest	20
	740,340
Total receipts	
	740,340
Expenditures:	
Contractual services	23,094
Capital improvements	845,561
	868,655
Total expenditures	
	868,655
Receipts under expenditures	
	(128,315)
Unencumbered cash, beginning	
	128,317
Unencumbered cash, ending	
	\$ 2

\*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS  
GALLAGHER PARK FUND\*  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

Unencumbered cash, beginning	\$	<u>9,184</u>
Unencumbered cash, ending	\$	<u><u>9,184</u></u>

\*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS  
 FESTIVAL/EVENT FUND\*  
 SCHEDULE OF RECEIPTS AND EXPENDITURES  
 REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

Receipts:			
Miscellaneous		\$	610
Expenditures:			
Commodities			1,917
Receipts under expenditures			(1,307)
Unencumbered cash, beginning			5,745
Unencumbered cash, ending		\$	4,438

\*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS  
INDUSTRIAL PARK DEVELOPMENT FUND\*  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

Receipts:		
Bond proceeds	\$	122,100
Expenditures:		
Contractual services		64,143
Receipts over expenditures		57,957
Unencumbered cash, beginning		178,785
Unencumbered cash, ending	\$	236,742

\*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS  
CAPITAL RESERVE FUND\*  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

Unencumbered cash, beginning	\$ 915
	<hr/>
Unencumbered cash, ending	\$ 915
	<hr/> <hr/>

\*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS  
 WATER CAPITAL IMPROVEMENT FUND\*  
 SCHEDULE OF RECEIPTS AND EXPENDITURES  
 REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

Receipts:	
Charges for services	\$ 137,138
Sale of property and equipment	50,113
	187,251
Total receipts	
	187,251
Expenditures:	
Contractual services	26,780
Capital outlay	87,652
	114,432
Total expenditures	
	114,432
Receipts over expenditures	
	72,819
Unencumbered cash, beginning	
	250,612
Unencumbered cash, ending	
	\$ 323,431

\*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS  
SEWER CAPITAL IMPROVEMENT FUND\*  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

Receipts:	
Charges for services	\$ 148,969
Grants	1,200,000
Sale of property and equipment	4,038
	1,353,007
Total receipts	
	1,353,007
Expenditures:	
Contractual services	139,979
Capital outlay	1,074,361
	1,214,340
Total expenditures	
	1,214,340
Receipts over expenditures	
	138,667
Unencumbered cash, beginning	
	334,783
Unencumbered cash, ending	
	\$ 473,450

\*This fund is not required to be budgeted.

(Continued)



CITY OF TONGANOXIE, KANSAS  
 CDBG-CV GRANT FUND\*  
 SCHEDULE OF RECEIPTS AND EXPENDITURES  
 REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

Receipts:			
Grants	\$	2,000	
Expenditures:			
Program expenditures		2,000	
Receipts over expenditures		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending	\$	-	

\*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS  
 RURAL HOUSING INCENTIVE DISTRICT FUND\*  
 SCHEDULE OF RECEIPTS AND EXPENDITURES  
 REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

Receipts:		
Taxes	\$	2,183
Expenditures:		
Contractual services		2,162
Receipts over expenditures		21
Unencumbered cash, beginning		-
Unencumbered cash, ending	\$	21

\*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS  
 AMERICAN RESCUE PLAN ACT GRANT FUND\*  
 SCHEDULE OF RECEIPTS AND EXPENDITURES  
 REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

Receipts:		
Grants	\$	426,008
Expenditures:		
Personnel services		86,159
Receipts over expenditures		339,849
Unencumbered cash, beginning		-
Unencumbered cash, ending	\$	339,849

\*This fund is not required to be budgeted.

(Continued)

CITY OF TONGANOXIE, KANSAS  
 MODERATE INCOME HOUSING GRANT FUND\*  
 SCHEDULE OF RECEIPTS AND EXPENDITURES  
 REGULATORY BASIS

(Continued)

Year Ended December 31, 2021

Receipts:		
Grants receipts	\$	100,000
Expenditures:		
Contractual services		100,000
Receipts over expenditures		-
Unencumbered cash, beginning		-
Unencumbered cash, ending	\$	-

\*This fund is not required to be budgeted.

CITY OF TONGANOXIE, KANSAS  
 AGENCY FUNDS  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 REGULATORY BASIS  
 Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Payroll clearing	\$ 54,104	\$ 2,328,256	\$ 2,331,025	\$ 51,335
Bail bonds	14,170	-	5,440	8,730
	<u>\$ 68,274</u>	<u>\$ 2,328,256</u>	<u>\$ 2,336,465</u>	<u>\$ 60,065</u>