

***City of Wellington, Kansas***

**Financial Statement**

*December 31, 2019*

**City Manager**  
*Shane Shields*

**City Clerk / Finance Director**  
*Carol Mericle*

***Cooper & Co. CPAs, P.A.***  
**Certified Public Accountants**  
*Wellington, Kansas*

# City of Wellington, Kansas

Year Ended December 31, 2019

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***City of Wellington, Kansas***  
**Regulatory Basis Financial Statement**  
*Year Ended December 31, 2019*

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council  
City of Wellington  
Wellington, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of the City of Wellington, Kansas, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

### **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 Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Wellington, Kansas to meet the requirements of the State of Kansas 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.

### **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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Wellington, Kansas as of December 31, 2019, or changes in net position or cash flows thereof for the year then ended.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Wellington, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Matters**

#### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the 2019 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, schedules of regulatory basis receipts, and expenditures-actual-related municipal entities, (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2019 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit 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 2019 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 noted above is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Wellington, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated July 1, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic 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, Office of Management Analysis and Standards at the following link: <http://admin.ks.gov/offices/oar/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-actual-related municipal entities for the year ended December 31, 2018 (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2018 basic financial statement. Such 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In addition, the 2018 comparative information has been restated for a correction made in applying the regulatory method of accounting. See Note 13 for additional information regarding this change. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement taken as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.

*Cooper & Co CPAs, P.A.*

Certified Public Accountants  
Wellington, Kansas  
August 27, 2020

**City of Wellington, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
 Regulatory Basis  
 For the Year Ended December 31, 2019

<u>Funds</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General	\$ 1,321,249	\$ 655	\$ 8,026,410	\$ 7,803,846	\$ 1,544,468	\$ 428,595	\$ 1,973,063
Special Purpose Funds:							
Ambulance & Fire Fighting Equip	84,147	-	118,481	136,473	66,155	-	66,155
Library	11,946	-	242,776	245,050	9,672	-	9,672
Permanent Cemetery Endowment	145,477	-	5,217	3,159	147,535	-	147,535
Special City Highway	26,712	-	214,673	226,047	15,338	-	15,338
Special Alcohol and Drug	9,444	-	20,782	19,108	11,118	250	11,368
Special Parks & Recreation	22,074	-	21,037	19,356	23,755	5,790	29,545
Tourism and Convention	20,521	-	39,469	41,980	18,010	4,967	22,977
Special Liability Expense	245,022	-	431,344	468,024	208,342	-	208,342
Equipment Reserve	259,994	-	205,321	273,804	191,511	839	192,350
Wellington Airport FAA Grant	(44,828)	-	61,524	29,215	(12,519)	5,403	(7,116)
Hazmat Response	7,434	-	467	218	7,683	51	7,734
Fire Prevention and Education	374	-	210	162	422	-	422
Hospital Sales Tax Fund	-	-	1,369,562	1,369,562	-	-	-
SCCDAT Grant Fund	(5,623)	-	166,072	163,180	(2,731)	2,445	(286)
CDBG Housing Grant	18,999	-	141,316	160,315	-	-	-
Police VIN	-	-	27,991	14,019	13,972	825	14,797
Asset Forfeiture	7,091	-	(2,062)	740	4,289	-	4,289
Bond and Interest Funds:							
Bond and Interest	140,924	-	892,236	879,563	153,597	(2)	153,595
Capital Projects Funds:							
Special Improvements	429,237	-	2,396,931	2,725,863	100,305	601	100,906
Capital Improvements	1,180,979	350	259,484	632,028	808,785	217,544	1,026,329
Sanitation Improvement	1,004,500	-	18,880	116,131	907,249	38,989	946,238
Business Funds							
Electric, Waterworks & Sewage Utility System Operating Fund	8,388,375	21,097	19,029,505	17,614,782	9,824,195	979,335	10,803,530
Electric, Waterworks & Sewage Capital Improvement Fund	2,548,387	7,416	1,476,546	1,079,033	2,953,316	305,018	3,258,334
Electric, Waterworks & Sewage Construction Fund	246,076	-	5,446	26,850	224,672	-	224,672
Sanitation Utility	44,987	-	1,737,199	1,579,646	202,540	65,385	267,925
Sanitation Equipment Reserve	128,479	-	2,315	47,555	83,239	-	83,239
Municipal Golf Course	(4,373)	-	425,436	426,268	(5,205)	7,774	2,569
Municipal Airport	(1,673)	-	502,819	382,731	118,415	20,123	138,538
Employee Benefit Contribution	103,891	-	1,405,989	1,406,376	103,504	1,367	104,871

**City of Wellington, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
 Regulatory Basis  
 For the Year Ended December 31, 2019

<u>Funds</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Trust Funds:</b>							
Public Library Trust	150,404	-	3,270	-	153,674	-	153,674
Annie Hamilton Trust	1,672	-	37	-	1,709	-	1,709
Mildred Share McLean Trust	5,149	-	112	-	5,261	-	5,261
Mausoleum Maintenance	14,383	-	313	-	14,696	-	14,696
Regional Park Trust	29,849	-	5,561	5,454	29,956	-	29,956
Memorial Auditorium Trust	23,840	-	11,658	-	35,498	-	35,498
Municipal Auditorium Renovation	36,147	-	1,857	-	38,004	-	38,004
Recreation Trust	27,126	-	590	-	27,716	-	27,716
Municipal Golf Course Trust	10,684	-	201	-	10,885	-	10,885
Ambulance Service Trust	6,899	-	1,978	7,000	1,877	-	1,877
Municipal Airport Trust	1,490	-	32	-	1,522	-	1,522
Nichols Family Trust	350	-	7	222	135	-	135
Drug Tax Distribution Trust	7,799	-	479	-	8,278	-	8,278
Cemetery Beautification Trust	12,256	-	2,666	2,923	11,999	-	11,999
Cara Saunders Memorial Trust	508	-	12	-	520	-	520
Drug Awareness Trust	9,044	-	13,762	12,252	10,554	-	10,554
Housing Authority Reserve	121,075	-	-	-	121,075	-	121,075
Employee Community Service	3	-	-	-	3	-	3
<b>Related Municipal Entities:</b>							
Wellington Public Library	303,740	-	287,970	338,544	253,166	3,153	256,319
PBC SRMC Bond & Interest	-	-	91,269	91,269	-	-	-
PBC WRC Bond & Interest	-	-	70,075	70,075	-	-	-
<b>Total Reporting Entity (excluding Agency Funds)</b>	<b>\$ 17,102,240</b>	<b>\$ 29,518</b>	<b>\$ 39,735,225</b>	<b>\$ 38,418,823</b>	<b>\$ 18,448,160</b>	<b>\$ 2,088,452</b>	<b>\$ 20,536,612</b>
<b>Composition of Cash Balance:</b>							
<b>Cash in checking accounts:</b>							
RCB Bank, Wellington, KS							\$ 10
Impact Bank, Wellington, KS							10
Security State Bank, Wellington, KS							135
Security State Bank, Utility Petty cash account, Wellington, KS							3,000
Bank of Commerce, Main Checking, Wellington, KS							1,458
Bank of Commerce, Reserve Account, Wellington, KS							2,412,815
Cash on hand							2,650
<b>Certificates of deposit:</b>							
Certificates of deposit, Bank of Commerce, Wellington, KS							2,000,000
Certificates of deposit, Impact Bank, Wellington, KS							3,940,000
<b>Investments:</b>							
State of Kansas Municipal Investment Pool							11,935,765
<b>Related Municipal Entity</b>							
Wellington Public Library cash in bank and on hand							256,319
<b>Total Cash and investments</b>							<b>20,552,162</b>
<b>Agency Funds per Schedule 3</b>							<b>(15,550)</b>
<b>Total Reporting Entity (Excluding Agency Funds)</b>							<b>\$ 20,536,612</b>



# *City of Wellington, Kansas*

## **Notes to Financial Statement**

*December 31, 2019*

### **1. Summary of Significant Accounting Policies**

#### **A. Municipal Financial Reporting Entity**

The City of Wellington, Kansas ("City") was incorporated in 1872. The City operates under a Council-Manager form of government and provides the following services: Public Safety-Police, Fire and Emergency Medical Services, Highways and Streets, Culture-Recreation, Public Improvements, Planning and Zoning, Utilities-Electric, Water, Sewer and Refuse, and General Administrative Service.

This financial statement presents the City of Wellington (the municipality) and the following related municipal entities (RME's). These RME's are included in the City's reporting entity at the option of the City and have been established to benefit the City and/or its constituents.

Wellington Public Library Board – The City of Wellington 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 also be approved by the City.

Public Building Commission – The City of Wellington Public Building Commission has issued revenue bonds which were used to fund improvements for Sumner Regional Medical Center (SRMC). The bonds are being retired as rent is paid to the City by SRMC. In January 2014, the Public Building Commission issued revenue bonds for construction of a new facility for the Wellington Recreation Commission under a similar arrangement. There are three funds used by the Public Building Commission and presented on Statement 1 to account for this activity.

#### **B. Regulatory Basis Fund Types**

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

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project 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 Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

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

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, sales tax collection accounts, etc.).

**City of Wellington, Kansas**  
**Notes to Financial Statement**  
December 31, 2019

**1. Summary of Significant Accounting Policies (continued)**

**C. Basis of Accounting**

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

The municipality 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 municipality to use the regulatory basis of accounting.

**D. Property taxes**

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 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 the 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. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the City at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

**E. Property, plant and equipment**

The City does not present capital fixed assets, such as land, building and equipment in this financial statement; however, it does maintain accounting records for such assets. Accounting records for public domain ("infrastructure") general fixed assets including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, which are immovable and of value only to the City have not been maintained. No depreciation has been provided on any capital assets.

**F. Interfund Charges**

The City General Fund is used to account for various administrative functions, which are partially allocated to other funds. Utility billing and collection, financial and management services are paid through the General Fund and billed to the utility funds.

Other charges for health care benefits are charged to appropriate funds by the Internal Service Fund each month as the benefits are purchased.

***City of Wellington, Kansas***  
**Notes to Financial Statement**  
*December 31, 2019*

**1. Summary of Significant Accounting Policies (continued)**

**F. Interfund Charges (continued)**

Insurance costs are paid from the Special Liability Expense Fund and reimbursed by other funds. Other expenses are periodically paid by a fund for administrative purposes and then later reimbursed.

**G. Special Assessments Receivable**

Improvements to roads, sidewalks, and sewer systems are paid for in part by the landowners being benefited. They have the option to pay their share in full, before the improvement is financed by the City through issuance of general obligation bonds, or they are assessed the amount to be paid in annual installments over a period of 15 or 20 years, generally the life of the bond obligation. The City certifies to the County the amount to be levied against the landowner each year. The county collects and periodically remits the assessments to the City. The amount received is recorded in the bond and interest fund.

**H. Temporary notes**

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding may be retired from the proceeds of the sale of new temporary notes and general obligation bonds, receipt of federal funds, or from any other source.

**I. Reimbursements**

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

**J. Budgetary Information**

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

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

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.

***City of Wellington, Kansas***  
**Notes to Financial Statement**  
*December 31, 2019*

**1. Summary of Significant Accounting Policies (continued)**

**J. Budgetary Information**

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, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, 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 projects funds, trust funds, and the following special purpose funds: Permanent Cemetery Endowment, Equipment Reserve, Emergency Shelter Grant, Wellington Airport FAA Grant, FEMA Grant Fund, Hazmat Response, Fire Prevention and Education, and SCCDAT Grant. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**2. Stewardship, Compliance and Accountability**

**A. Compliance With Finance-Related Legal Provisions**

• Expenditures in Excess of Budgeted Amount

Expenditures in the Special Alcohol & Drug Fund exceeded the authorized budget by \$245 in violation of K.S.A. 79-2935.

**B. Deficit Cash/Unencumbered Cash for Individual Funds**

The SCCDAT Grant Fund had a negative unencumbered cash balance of \$2,731 as of December 31, 2019, pending receipt of federal grant funds. The Wellington Airport FAA Grant had a negative unencumbered cash balance of \$12,519 pending receipt of federal grant funds. These are exceptions to the cash basis law requirement that funds must not have a negative balance. The Municipal Golf Course Fund had a negative unencumbered cash balance of \$5,205, in violation of K.S.A.10-1113. This cash basis law violation would not have occurred but for the change in accruing payroll and benefits. See note 13

**C. Compliance with Bond Agreements – Utility System**

Utility System Bond security

In 2011 and in 2015, the City issued general obligation bonds and in 2016 issued revenue bonds to fund capital improvements and/or defease existing bonds of the Utility System. The 2016 revenue bonds are Parity Bonds with respect to security provisions and have a first lien on net revenues of the combined electric, waterworks and sewage system. The general obligation bonds are Junior Lien Bonds and are also secured by the taxing authority of the City. Under the KWPCRF loan agreement, the State of Kansas has no lien or security interest, however, the Utility must impose and collect such fees and/or ad valorem taxes as are necessary to pay the costs of operation and debt service.

**City of Wellington, Kansas**  
**Notes to Financial Statement**  
*December 31, 2019*

**2. Stewardship, Compliance and Accountability (continued)**

**C. Compliance with Bond Agreements – Utility System (continued)**

Flow of funds

All system revenues are required to be deposited into the Operating Fund; (1) they are applied first to the operating and maintenance expenses of the system and may accumulate as much as a 60-day working capital balance, then monthly to (2) principal and interest accounts; (3) bond reserve accounts; (4) emergency and depreciation account and (5) surplus account, available for operating and maintenance expense, debt service or bond redemptions, system repairs and extensions, or any lawful purpose of the City.

The City has maintained these required accounts as follows:

Principal and Interest Accounts for 2011, 2015 and 2016 bonds:

Required balance, December 31, 2019	<u>\$ 471,245</u>
Actual balance, December 31, 2019	<u>\$ 568,624</u>

Bond Reserve Account:

Required balance, December 31, 2019	<u>\$ 345,430</u>
Actual balance, December 31, 2019	<u>\$ 345,430</u>

Emergency and Depreciation Account:

Required balance, December 31, 2019	<u>\$ 100,000</u>
Actual balance, December 31, 2019	<u>\$ 400,000</u>

Operating Account - 60-day maximum working capital amount:

Cash in operating and maintenance account	\$1,767,908
60-day working capital requirement (\$13,726,250 2019 O&M X 60/360)	<u>2,287,708</u>

Amount in excess of 60 day operating & maintenance allowed balance	<u>\$ none</u>
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Surplus account balance (all reserved accounts), 12/31/19	<u>\$10,670,861</u>
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Total cash and investments, Operating Fund (415)	\$10,803,530
Total cash and investments, Capital Improv & Equip Reserve (425)	3,258,333
Total cash and investments, Utility Construction Fund (423)	<u>224,672</u>

Total cash and investments, Utility System	<u>\$14,286,535</u>
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Rate Covenant

The City is required to maintain rates and charges to produce net revenues equal to 125% of the current year's Parity Bond debt service requirements and 100% of the Junior Lien Bond's debt service requirements. The City met this requirement in 2019 as shown below.

Gross revenue of the System	\$19,023,050
Current expenses of the System (not including depreciation expense)	<u>13,726,250</u>
Net revenue (numerator)	\$ <u>5,296,800</u>
2019 Parity Bond Debt Service Requirement (denominator)	\$ 332,280
2019 Junior Lien Bonds Debt Service Requirement (denominator)	\$ 721,900

Debt Service Coverage Ratio on Parity Bonds	15.94
Debt Service Coverage Ratio on Junior Lien Bonds	7.34

**City of Wellington, Kansas**  
**Notes to Financial Statement**  
*December 31, 2019*

**2. Stewardship, Compliance and Accountability (continued)**

**C. Compliance with Bond Agreements – Utility System (continued)**

*Other bond provisions*

Other information to be disclosed is included in the debt service footnote to this financial statement and in the supplemental individual fund statements of the Utility System. In addition, there were 4,680 customers of the System as of 12/31/19, the City timely filed reports to meet SEC disclosure requirements and the City believes arbitrage rebate covenants have been fulfilled. The City’s insurance carrier is EMC, the amount of insurance carried on the buildings and improvements of the City was \$108,354,193, the premium paid on the insurance policy was \$267,989 and the expiration date was 4/1/2020. An annual report on system condition and recommendations by system employee or consulting engineer is required but no formal report has been prepared, though the governing body receives regular reports on System equipment needs and improvements being done to the System.

**D. Compliance with Bond Agreements – Public Building Commission**

The 2010 and 2014 Series bond agreements of the Public Building Commission require that lease payments be made to the Public Building Commission sufficient to meet debt service requirements. These requirements were met by payments from either the lessees or the City General Fund.

**3. Deposits and Investments**

As of December 31, 2019, the City had the following investments and maturities:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Unrecognized Holding Gain</u>	<u>Rating</u>
Security Description				
Kansas Municipal Investment Pool	11,935,765	11,935,765	-	N/A
	<u>\$ 11,935,765</u>	<u>\$ 11,935,765</u>	<u>\$ -</u>	
Securities Maturing:	<u>Less than 1 year</u>			
Kansas Municipal Investment Pool	11,935,765			
	<u>\$ 11,935,765</u>			

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City’s funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no investment policy that would further limit interest rate risk.

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

**City of Wellington, Kansas**  
**Notes to Financial Statement**  
*December 31, 2019*

**3. Deposits and Investments(continued)**

*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 allocation of investments as of December 31, 2018 is as follows:

Investments	% of Investments
Kansas Municipal Investment Pool	100.0

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. State statutes require the City’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated “peak periods” when required coverage is 50%. The City did not designate any peak periods in 2019. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the City’s carrying amount of deposits was \$8,357,428, primarily in two banks, and the bank balance was \$9,075,115. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$500,146 was covered by federal depository insurance and \$8,574,969 was collateralized with securities held by the pledging financial institutions’ agents in the City’s name.

At December 31, 2019, the Wellington Public Library’s carrying amount of deposits was \$256,269, all in one bank, and the bank balance was \$258,791. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$8,791 was collateralized with securities held by the pledging financial institution’s agents in the Library’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, 2019 the City had invested \$11,935,765 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 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.

***City of Wellington, Kansas***  
**Notes to Financial Statement**  
*December 31, 2019*

**4. Capital project funds**

The Special Improvements Fund is used to account for small project costs not directly attributable to another fund. Major capital projects are accounted for within their own fund. Since these funds are not required to be budgeted, expenditures are limited on a project-by-project basis to an amount authorized by resolution. During 2019, the following projects were completed or underway:

<u>Project</u>	<u>Project Authorization</u>	<u>Project to Date Expenditures</u>	<u>Dec. 31, 2019 Status</u>
Quiet Zone	31,055	20,080	Pending
FAA Airport Improvement	3,241,591	2,853,267	Complete
Boundary Road	284,592	257,060	Complete
9th Street Improvement	545,094	408,717	Complete
Refuse Collection	2,100,000	204,131	In progress
Cowley College Campus - Paving	564,108		
Cowley College Campus - Elec Sys Imp	100,092		
Cowley College Campus - Water Sys	130,500		
Cowley College Campus - Sewage Main Improv	309,532		
	<u>1,104,232</u>	<u>662,017</u>	Complete



**City of Wellington, Kansas**  
**Notes to Financial Statement**  
December 31, 2019

**5. Long-term debt**

Changes in long-term liabilities for the City for the year ended December 31, 2019 were as follows:

	Interest Rate	Date of Issue	Amount of Issue	Final Maturity	Beginning of Year	Additions	Retired/Refunded	End of Year	Interest Paid
<b>General Obligation Bonds-Retired by Tax Levy</b>									
GO Refunding & improvement	2.0-3.0%	08/15/11	830,000	05/01/22	195,000	-	50,000	145,000	4,975
GO Street Improvements(USDA)	4.00%	09/22/11	394,200	09/22/31	289,642	-	17,420	272,222	11,586
GO Refunding & improvement	0.4-2.0%	07/01/12	3,600,000	10/01/22	1,550,000	-	390,000	1,160,000	25,985
GO Street Improvement	2.0-3.6%	08/01/13	2,160,000	09/01/28	1,515,000	-	135,000	1,380,000	43,997
GO Refunding (2008 & 2009)	2.00%	12/15/15	1,495,000	10/01/24	1,030,000	-	180,000	850,000	20,600
GO Refuse disposal Impr. (2018)	4.0-3.875%	09/12/18	1,125,000	08/01/39	1,125,000	-	-	1,125,000	-
GO Bonds, Series A	2.5 - 3%	04/09/19	1,765,000	11/01/39	-	1,765,000	-	1,765,000	-
GO Bonds, Series B, Taxable	2.5 - 3%	04/09/19	555,000	11/01/34	-	555,000	-	555,000	-
			<u>\$ 12,279,200</u>		<u>\$ 5,704,642</u>	<u>\$ 2,320,000</u>	<u>\$ 772,420</u>	<u>\$ 7,252,222</u>	<u>\$ 107,143</u>
<b>General Obligation Bonds-Retired by Utility Revenue</b>									
GO EW&S Refunding	2.0-3.0%	08/15/11	4,800,000	05/01/22	2,055,000	-	500,000	1,555,000	52,900
GO EW&S Refunding	2.0-3.0%	08/01/15	5,035,000	11/01/27	5,035,000	-	30,000	5,005,000	139,000
			<u>\$ 9,835,000</u>		<u>\$ 7,090,000</u>	<u>\$ -</u>	<u>\$ 530,000</u>	<u>\$ 6,560,000</u>	<u>\$ 191,900</u>
<b>Revenue Bonds</b>									
Electric, W&S Revenue	2.0-3.5%	04/07/16	<u>\$ 4,755,000</u>	11/01/36	<u>\$ 4,555,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 4,355,000</u>	<u>\$ 132,280</u>
<b>Temporary Notes</b>									
Sanitation equipment	1.75%	11/28/17	<u>\$ 1,935,000</u>	12/01/19	<u>\$ 1,935,000</u>	<u>\$ -</u>	<u>\$ 1,935,000</u>	<u>\$ -</u>	<u>\$ 12,604</u>
<b>Other Debt</b>									
Kansas Water Pollution Control Revolving Loan	2.84%	06/12/09	<u>\$ 13,800,000</u>	03/01/30	<u>\$ 9,174,189</u>	<u>\$ -</u>	<u>\$ 651,585</u>	<u>8,522,604</u>	<u>\$ 255,953</u>
<b>Capital Leases</b>									
Rescue fire truck	3.95%	06/14/12	200,410	06/01/19	16,094	-	16,094	-	-
Jet-Vac Truck	2.29%	04/20/14	321,413	04/20/19	22,551	-	22,551	-	-
Fire Engine - Tender	2.40%	01/05/15	490,901	07/05/25	336,979	-	48,487	288,492	7,556
Caterpillar D6T dozer	2.25%	12/29/15	224,500	12/29/20	56,767	-	46,745	10,022	809
Golf course irrigation system	2.60%	01/14/16	226,535	07/18/21	120,769	-	45,779	74,990	2,632
Digger derick truck	1.79%	05/01/16	289,069	05/01/21	151,245	-	64,047	87,198	2,184
Ambulance (RCB)	2.00%	08/01/17	142,275	07/01/22	104,584	-	30,832	73,752	-
Golf course equipment	3.25%	7/27/2017	416,202	08/01/22	311,733	-	81,373	230,360	8,926
Ambulance F 450	3.20%	8/1/2018	159,200	08/01/23	146,895	-	30,243	116,652	4,257
Horizontal Directional Drill	2.90%	4/19/2019	229,430	06/03/24	-	229,430	25,087	204,343	3,700
			<u>\$ 2,699,935</u>		<u>\$ 1,267,617</u>	<u>\$ 229,430</u>	<u>\$ 411,238</u>	<u>\$ 1,085,809</u>	<u>\$ 30,064</u>
<b>Related Municipal Entity - Revenue Bonds</b>									
Public Building Commission	1.0 - 4.0%	03/01/10	1,175,000	03/01/25	615,000	-	615,000	-	13,730
Public Building Commission	0.75 - 4.5%	01/01/14	960,000	12/01/33	765,000	-	40,000	725,000	30,075
			<u>\$ 2,135,000</u>		<u>\$ 1,380,000</u>	<u>\$ -</u>	<u>\$ 655,000</u>	<u>\$ 725,000</u>	<u>\$ 43,805</u>
Total Reporting Entity			<u>\$ 47,439,135</u>		<u>\$ 31,106,448</u>	<u>\$ 2,549,430</u>	<u>\$ 5,155,243</u>	<u>\$ 28,500,635</u>	<u>\$ 773,749</u>

**City of Wellington, Kansas**  
**Notes to Financial Statement**  
*December 31, 2019*

**5. Long-term debt (continued)**

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2029</u>	<u>2030-2034</u>	<u>2035-2039</u>	<u>Total</u>
<u>Principal</u>									
General Obligation Bonds:									
Retired by Tax Levy	\$ 843,117	\$ 933,842	\$ 949,595	\$ 515,379	\$ 411,194	1,634,387	\$ 1,059,708	\$ 905,000	\$ 7,252,222
Retired by Utility Revenue	755,000	775,000	800,000	800,000	825,000	2,605,000	-	-	6,560,000
Revenue Bonds	200,000	200,000	200,000	200,000	200,000	1,245,000	1,460,000	650,000	4,355,000
Kansas Water Pollution									
Control Revolving Loan	670,221	689,390	709,108	729,390	750,252	4,085,676	888,567	-	8,522,604
Capital Leases	360,219	294,870	206,536	121,280	75,076	27,827	-	-	1,085,808
Public Building Commission									
Revenue Bonds (RME)	<u>40,000</u>	<u>40,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>260,000</u>	<u>250,000</u>	<u>-</u>	<u>725,000</u>
Total Principal	<u>\$ 2,868,557</u>	<u>\$ 2,933,102</u>	<u>\$ 2,910,239</u>	<u>\$ 2,411,049</u>	<u>\$ 2,306,522</u>	<u>\$ 9,857,890</u>	<u>\$ 3,658,275</u>	<u>\$ 1,555,000</u>	<u>\$ 28,500,634</u>
<u>Interest</u>									
General Obligation Bonds:									
Retired by Tax Levy	\$ 275,158	\$ 188,065	\$ 166,522	\$ 144,173	\$ 129,858	\$ 471,116	\$ 251,536	\$ 92,038	\$ 1,718,466
Retired by Utility Revenue	177,550	157,225	136,200	122,900	102,900	157,800	-	-	854,575
Revenue Bonds	128,280	124,280	120,280	116,280	112,280	465,600	255,950	34,300	1,357,250
Kansas Water Pollution									
Control Revolving Loan	237,317	218,148	198,430	178,148	157,286	452,014	18,971	-	1,460,314
Capital Leases	24,939	15,907	8,690	4,236	1,529	195	-	-	55,496
Public Building Commission									
Revenue Bonds (RME)	<u>29,275</u>	<u>28,075</u>	<u>26,875</u>	<u>25,525</u>	<u>23,725</u>	<u>89,425</u>	<u>28,575</u>	<u>-</u>	<u>251,475</u>
Total Interest	<u>\$ 872,519</u>	<u>\$ 731,700</u>	<u>\$ 656,997</u>	<u>\$ 591,262</u>	<u>\$ 527,578</u>	<u>\$ 1,636,150</u>	<u>\$ 555,032</u>	<u>\$ 126,338</u>	<u>\$ 5,697,576</u>
Total Principal & Interest	<u>\$ 3,741,076</u>	<u>\$ 3,664,802</u>	<u>\$ 3,567,236</u>	<u>\$ 3,002,311</u>	<u>\$ 2,834,100</u>	<u>\$ 11,494,040</u>	<u>\$ 4,213,307</u>	<u>\$ 1,681,338</u>	<u>\$ 34,198,210</u>

Current and Advance Refundings

There were no current or advance refundings during 2019.

**6. Claims and Judgments**

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2018 to 2019 and there were no significant settlements that exceeded insurance coverage in the past three years.

**City of Wellington, Kansas**  
**Notes to Financial Statement**  
*December 31, 2019*

**6. Claims and Judgments (continued)**

During the ordinary course of its operations, the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

**7. Interfund transfers and other interfund activity**

The following is a schedule of interfund operating transfers made in 2019:

<u>From:</u>	<u>To:</u>	Regulatory <u>Authority</u>	<u>Amount</u>
Permanent Cemetery	General	KSA 12-1410	\$ 3,159
Electric, Water & Sewer Utility	General	KSA 12-825d	1,969,914
Sanitation	General	KSA 12-825d	149,470
General	Equipment Reserve	KSA 12-1,117	200,000
General	Capital Improvement	KSA 12-1,118	160,000
General	Golf Course	KSA 12-101a	234,779
General	Airport	KSA 12-101a	54,065
General	PBC-SRMC	KSA 12-101a	91,269
Electric, Water & Sewer Utility	EW&S Capital Improve & Equip	KSA 12-1,118	1,035,936
Sanitation	Sanitation Equipment Reserve	KSA 12-1,117	-
			<u>\$3,898,592</u>

The City meters but does not bill other City funds for utility services. Under the City's basis of accounting, these free services are not recorded in Statement I.

**8. Other Long-Term Obligations from Operations**

**A. Post-Employment Health Care Benefits**

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. The City's contribution shall be determined and set annually during the budget process of the city of Wellington. Rates paid by retirees will be determined annually by the Health Insurance Committee with consideration of the final budget, but shall not exceed 125% of the total premium cost.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes healthcare benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

*Plan Description.* The City of Wellington administers the Retiree's Health Care Program, a single-employer defined benefit plan, for all employees of the City of Wellington, established by the governing body. The Plan provides health insurance coverage to eligible retirees by allowing retirees to continue participating in the City's health insurance plan. To be eligible under the Plan, the retiree must work for the City at least 10 years, receive a retirement or disability benefit for service with the City, be under age 65 and not Medicare eligible and must pay required monthly contributions to the Plan. Retirees become ineligible once they are Medicare eligible or become deceased. Surviving spouses are not eligible for plan benefits, but are eligible for COBRA coverage in the health insurance plan. The Plan is not accounted for in a fund, but instead on a pay-as-you go basis, with expenditures recorded when paid from each retiring employee's department.

***City of Wellington, Kansas***  
**Notes to Financial Statement**  
*December 31, 2019*

**8. Other Long-Term Obligations from Operations (continued)**

B. Compensated absences

The City's policies regarding vacations permit employees to accrue total vacation between 18 and 24 days depending on years of service. Vacation is accrued each pay period. Upon termination of employment with the City within the first six months of service, an employee forfeits his/her vacation leave. If separation occurs after the first six months, employees are entitled to payment for all accrued vacation earned prior to termination or resignation. All regular employees accumulate sick leave at the rate of 4 hours per each 80 work period. This sick leave accumulates first in a short-term sick leave account, up to a maximum of 64 hours, then into a long-term sick leave account, with a maximum accumulation of 960 hours. Employees have the option of receiving one half of the balance of their short-term sick leave account in cash with their last paycheck of the year. Upon termination of employment for medical reasons, retirement, or death, an employee or the employee's beneficiary receives payment at their regular hourly rate of pay for the balance in the short and long-term sick leave accounts, up to a maximum of 104 hours. Police and fire employees have higher accruals and maximum accumulation due to their unusual working hours.

C. Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members participating in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

**9. 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. 79-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer 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, KPERS 3 and KP&F 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 8.89% for KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City were \$354,623 for KPERS, \$431,186 for KP&F, and \$8,984 for the Public Library for the year ended December 31, 2019.

***City of Wellington, Kansas***  
**Notes to Financial Statement**  
*December 31, 2019*

**9. Defined benefit pension plan (continued)**

Net Pension Liability

At December 31, 2019, the City of Wellington's proportionate share of the collective net pension liability reported by KPERS was \$3,005,985, \$3,659,292 for KP&F and \$78,588 for the Public Library. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City of Wellington'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 with 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.

**10. Self Insured Health Insurance Plan**

In March 1993, the City began a self-insurance medical program by establishing the Employee Benefit Contribution Fund. The City purchases commercial stop-loss insurance for claims in excess of specified amounts and pays all claims below these amounts from its self-insurance fund. In March 2018 the City discontinued the self-insured Plan and enrolled in a fully insured plan.

All funds of the City participated in the program and made payments to the Employee Benefit Contribution Fund based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for unexpected losses. During 2019 the City continued to pay for claims incurred prior to the termination of the self-insured plan. As of December 31, 2019 all claims related to the self-insured plan have been paid..

The self-insured health insurance plan is administered by Blue Cross Blue Shield of Kansas.

**11. Economic Dependency**

The Utility relies upon purchasing a major portion of its electrical power at wholesale rates for resale to its customers since it is less expensive than producing its own power. Substantially all purchased electrical power is contracted through the Kansas Power Pool (KPP) a municipal power pool of 42 Kansas cities. Because of this concentration of electricity providers, the Utility may be economically dependent upon this vendor for purchased electrical power; however, operationally the City does have the capability of supplying all its own electrical generating capacity.

**12. Health Care Authority**

The Health Care Authority of the City of Wellington (HCA) is a separate legal entity governed by a city council appointed board of directors. The City owns a hospital building formerly occupied by Health Care Authority which operated a hospital under the name of Sumner Regional Medical Center (SRMC). The HCA sold its hospital business to a private entity in October, 2018. The private entity operating the hospital leased the hospital portion of the building from the City, with additional health care providers occupying a portion of the rest of the building. The private entity operated the hospital from October, 2018 until ceasing operations in March, 2020. The City has since leased a portion of the facility to another entity to operate an emergency department and other services. See Note 14 below.

**City of Wellington, Kansas**  
**Notes to Financial Statement**  
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**12. Health Care Authority (continued)**

Over the past several years, the City provided financial assistance to the HCA in the form of utility services, bond payments, loans, and a loan guarantee. In addition to this support, the citizens authorized a 1% dedicated sales tax collected by the City and remitted to the HCA, which continues until its ten year expiration when used for purposes specified in the authorizing resolution. HCA continues to use the 1% sales tax for payment of KPERS and other SRMC vendors for debts incurred in past operation of the hospital and other qualifying expenses. The 2019 sales tax collected by the City and remitted to the HCA was \$1,369,562.

**13. Prior Period Adjustment**

Due to a clarification in the 2020 KMAAG, with respect to the accrual of payroll and benefits, the prior period (2018) beginning unencumbered cash balance and the expenditures for personal services have been restated to adjust for accrued payroll and benefits. The additional liability and reduction of unencumbered cash balance as of December 31, 2018 was \$230,526. The portion of this adjustment attributable to the January 1, 2018 unencumbered cash balance was \$187,093. The changes by fund, are as follows:

	<u>General</u>	<u>SCCDAT Grant</u>	<u>Electric, Water &amp; Sewage</u>	<u>Sanitation</u>	<u>Municipal Golf Course</u>	<u>Municipal Airport</u>
Unencumbered Cash, 1/1/18 (original)	\$ 1,067,788	\$ (9,930)	\$ 7,583,085	\$ 169,924	\$ 37,627	\$ (95,451)
Prior period adjustment	<u>(118,195)</u>	<u>(2,165)</u>	<u>(49,944)</u>	<u>(11,321)</u>	<u>(4,028)</u>	<u>(1,420)</u>
Unencumbered Cash, 1/1/18 Restated	<u>949,593</u>	<u>(12,095)</u>	<u>7,533,141</u>	<u>158,603</u>	<u>33,599</u>	<u>(96,871)</u>
Net receipts over(under) expenditures, 2018 (original)	398,791	6,653	864,785	(110,832)	(37,627)	95,451
Adjustment-increase personal services	<u>(28,854)</u>	<u>(181)</u>	<u>(11,036)</u>	<u>(2,784)</u>	<u>(345)</u>	<u>(253)</u>
Net receipts over(under) expenditures, 2018 restated	<u>369,937</u>	<u>6,472</u>	<u>853,749</u>	<u>(113,616)</u>	<u>(37,972)</u>	<u>95,198</u>
Prior Year Cancelled Encumbrances	<u>1,719</u>	<u>-</u>	<u>1,485</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unencumbered Cash, 12/31/18 Restated	<u>1,321,249</u>	<u>(5,623)</u>	<u>8,388,375</u>	<u>44,987</u>	<u>(4,373)</u>	<u>(1,673)</u>
Unencumbered Cash 12/31/18, prior to restatement	<u>1,468,298</u>	<u>(3,277)</u>	<u>8,449,355</u>	<u>59,092</u>	<u>-</u>	<u>-</u>
Prior period adjustment to 12/31/18 Unencumbered Cash	<u>\$ 147,049</u>	<u>\$ 2,346</u>	<u>\$ 60,980</u>	<u>\$ 14,105</u>	<u>\$ 4,373</u>	<u>\$ 1,673</u>

***City of Wellington, Kansas***  
**Notes to Financial Statement**  
*December 31, 2019*

**14. Subsequent Events**

*COVID-19 Pandemic.* On March 11, 2020, the COVID-19 outbreak was declared a global pandemic, which resulted in federal, state, and local governments implementing restrictions and mitigation measures to slow the spread of the virus. The magnitude of COVID-19 and the related restrictions and mitigation measures effect on the City's operational and financial performance will depend upon the duration and severity of the pandemic. At this time, the effect of these uncertainties on the City's operations cannot be reasonably estimated; however, there could be a material adverse impact on the City's summary statement of receipts, expenditures, and unencumbered cash balances. The City will be receiving Coronavirus Relief Funds from Sumner County through the CARES Act that will mitigate the impact of expenses related to the pandemic.

*City Owned Hospital Building.* In March, 2020, the tenant operating a hospital business out of the City owned hospital building ceased operations. See also Note 12 above. On July 21, 2020 the city council approved a lease for part of the facility with Ascension Via Christi Hospitals Wichita, Inc. with permitted use of the facility for an emergency department, laboratory services, diagnostic imaging services and incidental or other medical purposes. The terms of the two year lease, which is automatically renewable for additional one year terms, call for an annual lease payment of \$1.00 plus \$1,120.42 per month to cover utility costs for the portion of the building leased. The lease agreement also obligates the City to provide an allowance of up to \$700,000 to be used by the tenant for construction of improvements and other work, but not for furniture, fixtures or other property. The City expects to receive \$100,000 from the Health Care Authority (HCA) and \$50,000 from the SRMC Endowment Association, leaving a balance of \$550,000 to be funded by issuance of GO bonds of the City. Thereafter, the City expects to receive \$20,000 per month from the HCA to be used for debt payments on the GO bonds.

Management has evaluated the effects of the financial statement of subsequent events occurring through August 27 , 2020 which is the date at which the financial statement was available to be issued.

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**



***City of Wellington, Kansas***  
**Summary of Expenditures--Actual and Budget**  
 Regulatory Basis  
*(Budgeted Funds Only)*  
 For the Year Ended December 31, 2019

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over/ (Under)</u>
General	\$ 8,735,922	\$ -	\$ 8,735,922	\$ 7,803,846	\$ (932,076)
Special Purpose Funds					
Ambulance and Fire Fighting Equip	182,836	-	182,836	136,473	(46,363)
Library	245,050	-	245,050	245,050	-
Special City Highway	240,828	-	240,828	226,047	(14,781)
Special Alcohol and Drug	18,863	-	18,863	19,108	245
Special Parks and Recreation	29,669	-	29,669	19,356	(10,313)
Tourism and Convention	49,211	-	49,211	41,980	(7,231)
Special Liability Expense	596,931	-	596,931	468,024	(128,907)
Hospital Sales Tax	1,650,000	-	1,650,000	1,369,562	(280,438)
Bond and Interest Funds:					
Bond & Interest	984,963	-	984,963	879,563	(105,400)
Business Funds:					
Electric, Waterworks & Sewage Uti	19,684,219	-	19,684,219	17,614,782	(2,069,437)
Sanitation Utility	1,667,896	-	1,667,896	1,579,646	(88,250)
Municipal Golf Course	507,624	-	507,624	426,268	(81,356)
Municipal Airport	416,342	-	416,342	382,731	(33,611)
Employee Benefit Contribution	1,541,347	-	1,541,347	1,406,376	(134,971)
Total	<u>\$ 36,551,701</u>	<u>\$ -</u>	<u>\$ 36,551,701</u>	<u>\$ 32,618,812</u>	<u>\$ (3,932,889)</u>

**City of Wellington, Kansas**

**General Fund**

Summary Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes	\$ 2,824,130	\$ 2,877,490	\$ 2,755,592	\$ 121,898
Less NRP rebate	(47,918)	(52,804)	(44,102)	8,702
Intergovernmental	301,888	341,968	314,225	27,743
Licenses and fees	543,746	516,216	451,550	64,666
Fines	64,784	60,177	67,000	(6,823)
Charges for services	849,062	857,431	819,192	38,239
Other	8,174	22,120	5,525	16,595
Use of money and property	118,375	130,622	66,300	64,322
Sale of real estate	5,331	8,354	-	8,354
Reimbursed expense	89,328	64,661	53,400	11,261
Reimbursement from other funds	1,068,615	1,077,632	1,070,132	7,500
Operating transfers in	2,027,013	2,122,543	2,119,384	3,159
	<u>\$ 7,852,528</u>	<u>\$ 8,026,410</u>	<u>\$ 7,678,198</u>	<u>\$ 365,616</u>
<b>Expenditures</b>				
General government:				
Mayor and city council	\$ 13,899	\$ 13,430	\$ 14,790	\$ (1,360)
City manager's office	282,260	286,326	295,632	(9,306)
City clerk's office	277,441	284,984	284,929	55
Utility collections	272,067	263,675	291,973	(28,298)
General services	98,779	126,413	110,715	15,698
Appropriations	55,750	55,800	55,750	50
Janitorial	48,419	52,154	50,698	1,456
I.T. / GIS	63,367	70,538	72,528	(1,990)
Contingency	-	-	829,900	(829,900)
Nondepartmental	193,025	120,207	117,279	2,928
Legal and police court	168,808	186,226	175,621	10,605
Cemetery	134,529	142,190	140,396	1,794
Public safety:				
Police department	1,558,476	1,601,856	1,650,208	(48,352)
Fire rescue	1,955,024	2,050,620	2,058,668	(8,048)
Transportation:				
Street department	935,590	1,022,519	1,130,514	(107,995)
Engineering, planning and inspection	195,771	227,363	241,027	(13,664)

**City of Wellington, Kansas**

**General Fund**

Summary Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
<u>Expenditures (continued)</u>				
Recreation and culture:				
Park department	\$ 231,576	\$ 226,749	\$ 237,607	\$ (10,858)
Swimming pool	23,140	32,672	43,750	(11,078)
Municipal auditorium	30,168	40,501	41,800	(1,299)
Lake recreation	249,671	259,510	253,946	5,564
Capital outlay:				
Capital improvements	-	-	-	-
Operating transfers out	<u>694,831</u>	<u>740,113</u>	<u>638,191</u>	<u>101,922</u>
Total expenditures	<u>\$ 7,482,591</u>	<u>\$ 7,803,846</u>	<u>\$ 8,735,922</u>	<u>\$ (932,076)</u>
Receipts Over (Under) Expenditures	369,937	222,564		
Unencumbered Cash, Beginning	1,067,788	1,321,249		
Prior period adjustment	<u>(118,195)</u>	<u>-</u>		
Unencumbered Cash, Restated Beginning	949,593	1,321,249		
Prior Year Cancelled Encumbrances	<u>1,719</u>	<u>655</u>		
Unencumbered Cash, Ending	<u>\$ 1,321,249</u>	<u>\$ 1,544,468</u>		

**City of Wellington, Kansas**  
**General Fund**  
**Detailed Schedule of Revenue and Expenditures**  
Regulatory Basis  
Years Ended December 31, 2019 and 2018

<u>RECEIPTS</u>	2019			Variance
	2018			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Taxes</u>				
Ad valorem property tax	\$ 1,475,876	\$ 1,447,676	\$ 1,455,592	\$ (7,916)
Less NRP rebate	(47,918)	(52,804)	(44,102)	8,702
Delinquent tax	60,615	52,612	55,000	(2,388)
Sales tax	1,277,774	1,369,308	1,236,000	133,308
Special assessments	9,865	7,894	9,000	(1,106)
Total taxes	<u>\$ 2,776,212</u>	<u>\$ 2,824,686</u>	<u>\$ 2,711,490</u>	<u>\$ 130,600</u>
<u>Intergovernmental</u>				
Federal grants & FEMA	\$ 2,216	\$ 2,250	\$ -	\$ 2,250
State grants & other	13,040	21,734	17,387	4,347
Alcoholic liquor fund	20,149	20,579	16,469	4,110
State highway connection links	50,826	67,814	50,000	17,814
Recreational vehicle tax	2,378	2,703	2,424	279
Motor vehicle tax	213,279	226,888	227,945	(1,057)
Total intergovernmental	<u>\$ 301,888</u>	<u>\$ 341,968</u>	<u>\$ 314,225</u>	<u>\$ 27,743</u>
<u>Licenses and Fees</u>				
Franchise taxes	\$ 220,876	\$ 215,566	\$ 195,500	\$ 20,066
Occupation licenses and amusement	23,442	19,949	16,500	3,449
Electric licenses	2,060	1,845	2,800	(955)
Plumbing licenses	2,490	1,225	1,500	(275)
Mammalian pet licenses	2,687	1,737	2,600	(863)
Cereal malt beverage, liquor, club licenses	3,100	4,200	3,400	800
Building permits	32,958	23,165	15,000	8,165
Burial permits	15,450	15,485	12,000	3,485
Plumbing permits	4,392	3,144	3,500	(356)
Electric permits	8,514	5,364	4,700	664
Lake recreation permits	184,663	177,961	158,500	19,461
Other permits	3,479	3,935	4,000	(65)
Administrative & other fees	39,635	42,640	31,550	11,090
Total license and permits	<u>\$ 543,746</u>	<u>\$ 516,216</u>	<u>\$ 451,550</u>	<u>\$ 64,666</u>
<u>Other</u>				
Ambulance service	\$ 519,375	\$ 528,706	\$ 490,000	\$ 38,706
Ambulance subsidy - County	263,000	263,000	262,992	8
Lake subsidy - County	15,000	15,000	15,000	-
Sale of cemetery lots	4,800	4,117	7,000	(2,883)
Sale of real estate	5,331	8,354	-	8,354

**City of Wellington, Kansas**  
**General Fund**  
**Detailed Schedule of Revenue and Expenditures**  
Regulatory Basis  
Years Ended December 31, 2019 and 2018

	2019			
2018	Actual	Budget	Variance	Over
<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>	<u>(Under)</u>
<u>Other (continued)</u>				
Other sales and rentals	51,423	43,668	14,300	29,368
Police court fines	64,784	60,177	67,000	(6,823)
Rural fire contracts	51,687	50,725	51,200	(475)
Miscellaneous	6,270	11,776	5,525	6,251
Interest earnings	62,152	82,837	45,000	37,837
Insurance claims received	1,904	10,344	-	10,344
Reimbursed expenses	89,328	64,661	53,400	11,261
Reimbursements from other funds	<u>1,068,615</u>	<u>1,077,632</u>	<u>1,070,132</u>	<u>7,500</u>
Total other	<u>\$2,203,669</u>	<u>\$2,220,997</u>	<u>\$2,081,549</u>	<u>\$ 139,448</u>
<u>Operating transfers in:</u>				
Water & sewage	\$ 414,011	\$ 426,556	\$ 426,556	\$ -
Electric utility	1,456,646	1,543,358	1,543,358	-
Sanitation utility	129,420	149,470	149,470	-
Permanent Cemetery Endowment	2,402	3,159	-	3,159
Residual equity transfer from FEMA fund	<u>24,534</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating transfers	<u>\$2,027,013</u>	<u>\$2,122,543</u>	<u>\$2,119,384</u>	<u>\$ 3,159</u>
Total receipts	<u>\$7,852,528</u>	<u>\$8,026,410</u>	<u>\$7,678,198</u>	<u>\$ 365,616</u>
<u>EXPENDITURES</u>				
<u>Mayor and City Council</u>				
Personal services	\$ 10,668	\$ 10,775	\$ 10,355	\$ 420
Commodities	501	820	775	45
Contractual services	2,730	1,835	3,660	(1,825)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total mayor and city council	<u>\$ 13,899</u>	<u>\$ 13,430</u>	<u>\$ 14,790</u>	<u>\$ (1,360)</u>
<u>City Manager's Office</u>				
Personal services	\$ 274,753	\$ 279,401	\$ 281,142	\$ (1,741)
Commodities	1,350	1,043	2,600	\$ (1,557)
Contractual services	6,157	5,882	11,890	\$ (6,008)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total city manager's office	<u>\$ 282,260</u>	<u>\$ 286,326</u>	<u>\$ 295,632</u>	<u>\$ (9,306)</u>
<u>City Clerk's Office</u>				
Personal services	\$ 242,134	\$ 246,896	\$ 250,704	\$ (3,808)
Commodities	3,046	4,106	3,075	1,031
Contractual services	32,261	33,982	31,150	2,832
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total city clerk's office	<u>\$ 277,441</u>	<u>\$ 284,984</u>	<u>\$ 284,929</u>	<u>\$ 55</u>

**City of Wellington, Kansas**  
**General Fund**  
**Detailed Schedule of Revenue and Expenditures**  
Regulatory Basis  
Years Ended December 31, 2019 and 2018

	2018 <u>Actual</u>	2019		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
<u>Utility Collections</u>				
Personal services	\$ 211,904	\$ 201,449	\$ 227,088	\$ (25,639)
Commodities	6,774	6,980	8,510	(1,530)
Contractual services	53,389	55,246	56,375	(1,129)
Capital outlay	-	-	-	-
Total utility collections	<u>\$ 272,067</u>	<u>\$ 263,675</u>	<u>\$ 291,973</u>	<u>\$ (28,298)</u>
<u>General Services</u>				
Personal services	\$ -	\$ -	\$ -	\$ -
Commodities	19,279	31,761	27,300	4,461
Contractual services	76,075	94,152	83,415	10,737
Capital outlay	3,425	500	-	500
Total general services	<u>\$ 98,779</u>	<u>\$ 126,413</u>	<u>\$ 110,715</u>	<u>\$ 15,698</u>
<u>Appropriations</u>				
Appropriation to Chisholm Trail Museum	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Appropriation to Senior Citizens Center	5,000	5,000	5,000	-
Miscellaneous appropriation	34,750	34,800	34,750	50
Appropriation to Futures Unlimited	10,000	10,000	10,000	-
Total appropriations	<u>\$ 55,750</u>	<u>\$ 55,800</u>	<u>\$ 55,750</u>	<u>\$ 50</u>
<u>Janitorial</u>				
Personal services	\$ 40,313	\$ 43,393	\$ 41,988	\$ 1,405
Commodities	6,230	5,022	5,405	(383)
Contractual services	1,876	3,135	1,905	1,230
Capital outlay	-	604	1,400	(796)
Total janitorial	<u>\$ 48,419</u>	<u>\$ 52,154</u>	<u>\$ 50,698</u>	<u>\$ 1,456</u>
<u>IT/ GIS</u>				
Personal services	\$ 62,748	\$ 64,467	\$ 65,158	\$ (691)
Commodities	404	5,243	2,520	2,723
Contractual services	215	828	4,850	(4,022)
Capital outlay	-	-	-	-
Total police department	<u>\$ 63,367</u>	<u>\$ 70,538</u>	<u>\$ 72,528</u>	<u>\$ (1,990)</u>
<u>Police Department</u>				
Personal services	\$1,388,194	\$1,427,112	\$1,485,833	\$ (58,721)
Commodities	75,493	63,370	70,075	(6,705)
Contractual services	94,789	111,374	90,300	21,074
Capital outlay	-	-	4,000	(4,000)
Total police department	<u>\$1,558,476</u>	<u>\$1,601,856</u>	<u>\$1,650,208</u>	<u>\$ (48,352)</u>
<u>Fire Department</u>				
Personal services	\$1,703,393	\$1,765,686	\$1,787,618	\$ (21,932)
Commodities	108,268	116,353	123,300	(6,947)
Contractual services	143,363	163,536	143,250	20,286
Capital outlay	-	5,045	4,500	545
Total fire department	<u>\$1,955,024</u>	<u>\$2,050,620</u>	<u>\$2,058,668</u>	<u>\$ (8,048)</u>

**City of Wellington, Kansas**  
**General Fund**  
**Detailed Schedule of Revenue and Expenditures**  
Regulatory Basis  
Years Ended December 31, 2019 and 2018

	2019			
2018	Actual	Budget	Variance	Over
<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>	<u>(Under)</u>
<u>Municipal Auditorium</u>				
Personal services	\$ -	\$ -	\$ -	\$ -
Commodities	3,158	6,727	10,600	(3,873)
Contractual services	27,010	33,774	31,200	2,574
Capital outlay	-	-	-	-
Total park department	<u>\$ 30,168</u>	<u>\$ 40,501</u>	<u>\$ 41,800</u>	<u>\$ (1,299)</u>
<u>Park Department</u>				
Personal services	\$ 170,495	\$ 180,664	\$ 185,694	\$ (5,030)
Commodities	29,670	19,059	14,963	4,096
Contractual services	21,243	27,026	36,950	(9,924)
Capital outlay	10,168	-	-	-
Total park department	<u>\$ 231,576</u>	<u>\$ 226,749</u>	<u>\$ 237,607</u>	<u>\$ (10,858)</u>
<u>Swimming Pool</u>				
Personal services	\$ -	\$ -	\$ -	\$ -
Commodities	2,008	5,666	5,000	666
Contractual services	21,132	27,006	38,750	(11,744)
Capital outlay	-	-	-	-
Total swimming pool	<u>\$ 23,140</u>	<u>\$ 32,672</u>	<u>\$ 43,750</u>	<u>\$ (11,078)</u>
<u>Street Department</u>				
Personal services	\$ 695,057	\$ 725,414	\$ 764,564	\$ (39,150)
Commodities	138,038	169,053	265,650	(96,597)
Contractual services	102,495	126,704	100,300	26,404
Capital outlay	-	1,348	-	1,348
Total street department	<u>\$ 935,590</u>	<u>\$ 1,022,519</u>	<u>\$ 1,130,514</u>	<u>\$ (107,995)</u>
<u>Cemetery</u>				
Personal services	\$ 105,890	\$ 113,581	\$ 113,346	\$ 235
Commodities	20,208	22,845	21,600	1,245
Contractual services	5,231	5,764	5,450	314
Capital outlay	3,200	-	-	-
Total cemetery	<u>\$ 134,529</u>	<u>\$ 142,190</u>	<u>\$ 140,396</u>	<u>\$ 1,794</u>
<u>Engineering, Planning and Inspection</u>				
Personal services	\$ 164,150	\$ 184,303	\$ 196,077	\$ (11,774)
Commodities	7,022	7,476	5,500	1,976
Contractual services	24,599	35,584	39,450	(3,866)
Capital outlay	-	-	-	-
Total engineering, planning & inspection	<u>\$ 195,771</u>	<u>\$ 227,363</u>	<u>\$ 241,027</u>	<u>\$ (13,664)</u>
<u>Legal and Police Court</u>				
Personal services	\$ 73,822	\$ 140,379	\$ 74,646	\$ 65,733
Commodities	830	345	1,180	(835)
Contractual services	94,156	45,502	99,795	(54,293)
Capital outlay	-	-	-	-
Total legal and police court	<u>\$ 168,808</u>	<u>\$ 186,226</u>	<u>\$ 175,621</u>	<u>\$ 10,605</u>

**City of Wellington, Kansas**  
**General Fund**  
**Detailed Schedule of Revenue and Expenditures**  
Regulatory Basis  
Years Ended December 31, 2019 and 2018

		2019		
	2018	Actual	Budget	Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>Lake Recreation</u>				
Personal services	\$ 197,338	\$ 203,977	\$ 202,631	\$ 1,346
Commodities	30,278	40,878	32,800	8,078
Contractual services	14,211	11,067	12,515	(1,448)
Capital outlay	<u>7,844</u>	<u>3,588</u>	<u>6,000</u>	<u>(2,412)</u>
Total lake recreation	\$ <u>249,671</u>	\$ <u>259,510</u>	\$ <u>253,946</u>	\$ <u>5,564</u>
 <u>Non-Departmental</u>				
Reimbursed expenses & other	\$ 191,909	\$ 110,591	\$ 107,604	\$ 2,987
Contractual services	1,116	9,616	9,675	(59)
Capital outlay	-	-	-	-
Contingencies	<u>-</u>	<u>-</u>	<u>829,900</u>	<u>(829,900)</u>
Total reimbursed expenses & other	\$ <u>193,025</u>	\$ <u>120,207</u>	\$ <u>947,179</u>	\$ <u>(826,972)</u>
 <u>Operating Transfers To:</u>				
Equipment Reserve	\$ 75,000	\$ 200,000	\$ 200,000	\$ -
Airport	73,952	54,065	54,065	-
Golf Fund	240,273	234,779	224,126	10,653
SRMC PBC Bond Fund	98,606	91,269	-	91,269
Capital Improvement	<u>207,000</u>	<u>160,000</u>	<u>160,000</u>	<u>-</u>
Total operating transfers	\$ <u>694,831</u>	\$ <u>740,113</u>	\$ <u>638,191</u>	\$ <u>101,922</u>
Total expenditures and operating transfers	\$7,482,591	\$7,803,846	\$8,735,922	\$ (932,076)
Receipts Over (Under) Expenditures	<u>369,937</u>	<u>222,564</u>		
Unencumbered cash, beginning	1,067,788	1,321,249		
Prior period adjustment	<u>(118,195)</u>	<u>-</u>		
Unencumbered cash, restated beginning	949,593	1,321,249		
Prior year cancelled encumbrances	<u>1,719</u>	<u>655</u>		
Unencumbered cash, ending	<u>\$1,321,249</u>	<u>\$1,544,468</u>		



**City of Wellington, Kansas**  
**Special Purpose Fund**  
**Ambulance and Fire Fighting Equipment**  
Schedule of Receipts & Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

<u>Receipts</u>	2018 <u>Actual</u>	2019		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Taxes:				
Ad valorem property tax	\$ 85,357	\$ 83,726	\$ 84,184	\$ (458)
Less NRP rebate	(2,771)	(3,054)	(2,551)	503
Delinquent tax	3,735	3,171	1,800	1,371
Intergovernmental:				
State grant	-	19,344	-	19,344
Motor vehicle tax	13,232	13,147	13,182	(35)
Recreational vehicle tax	146	157	140	17
Use of money and property:				
Sale of equipment	-	-	-	-
Interest earnings	2,235	1,990	1,550	440
	<u>2,235</u>	<u>1,990</u>	<u>1,550</u>	<u>440</u>
Total receipts	<u>\$ 101,934</u>	<u>\$ 118,481</u>	<u>\$ 98,305</u>	<u>\$ 21,182</u>
 <u>Expenditures</u>				
Public safety:				
Commodities	\$ 4,651	\$ -	\$ -	\$ -
Contractual	-	-	-	-
Contingencies	-	-	46,150	46,150
Capital outlay	127,477	136,473	136,686	(213)
	<u>127,477</u>	<u>136,473</u>	<u>136,686</u>	<u>(213)</u>
Total expenditures	<u>\$ 132,128</u>	<u>\$ 136,473</u>	<u>\$ 182,836</u>	<u>\$ 45,937</u>
Receipts Over (Under) Expenditures	\$ (30,194)	\$ (17,992)		
Unencumbered Cash, Beginning	114,341	84,147		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 84,147</u>	<u>\$ 66,155</u>		

**City of Wellington, Kansas**

**Special Purpose Fund**

**Library**

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
<u>Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 213,391	\$ 209,317	\$ 210,463	\$ (1,146)
Less NRP rebate	(6,928)	(7,635)	(6,377)	1,258
Delinquent tax	9,074	7,854	5,000	2,854
Intergovernmental:				
Motor vehicle tax	35,531	32,849	32,953	(104)
Recreational vehicle tax	358	391	350	41
Reimbursement from other funds	-	-	-	-
Total receipts	<u>\$ 251,426</u>	<u>\$ 242,776</u>	<u>\$ 242,389</u>	<u>\$ 2,903</u>
<u>Expenditures</u>				
Government:				
Other financing uses				
Appropriation to Library Board	\$ 253,800	\$ 245,050	\$ 245,050	\$ -
Contingency	-	-	-	-
Total expenditures	<u>\$ 253,800</u>	<u>\$ 245,050</u>	<u>\$ 245,050</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (2,374)	\$ (2,274)		
Unencumbered Cash, Beginning	<u>14,320</u>	<u>11,946</u>		
Unencumbered Cash, Ending	<u>\$ 11,946</u>	<u>\$ 9,672</u>		

**City of Wellington, Kansas**

Schedule 2-4

**Special Purpose Fund**

**Permanent Cemetery Endowment**

Schedule of Receipts & Expenditures

Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Use of money and property:		
Interest earnings	\$ 2,402	\$ 3,159
Other:		
1/3 of cemetery lots sold	<u>2,400</u>	<u>2,058</u>
Total receipts	<u>\$ 4,802</u>	<u>\$ 5,217</u>
<u>Expenditures:</u>		
Operating transfer to general fund	<u>\$ 2,402</u>	<u>\$ 3,159</u>
Total expenditures	<u>\$ 2,402</u>	<u>\$ 3,159</u>
Receipts Over (Under) Expenditures	\$ 2,400	\$ 2,058
Unencumbered Cash, Beginning	<u>143,077</u>	<u>145,477</u>
Unencumbered Cash, Ending	<u>\$ 145,477</u>	<u>\$ 147,535</u>

**City of Wellington, Kansas**

**Special Purpose Fund**

**Special City Highway**

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
<u>Receipts</u>	2018	<u>Actual</u>	<u>Budget</u>	Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Under)
Intergovernmental:				
Fuel tax allocation	\$ 213,710	\$ 213,208	\$ 213,880	\$ (672)
Use of money and property:				
Interest earnings	<u>1,754</u>	<u>1,465</u>	<u>1,300</u>	<u>165</u>
Total receipts	<u>\$ 215,464</u>	<u>\$ 214,673</u>	<u>\$ 215,180</u>	<u>\$ (507)</u>
 <u>Expenditures</u>				
Transportation:				
Capital outlay	\$ 119,978	\$ 69,500	\$ 70,000	\$ (500)
Reimbursement to General Fund	135,000	135,000	135,000	-
Reimbursement to Electric, Water, & Sewer	21,547	21,547	21,547	-
Contingency	<u>-</u>	<u>-</u>	<u>14,281</u>	<u>(14,281)</u>
Total expenditures	<u>\$ 276,525</u>	<u>\$ 226,047</u>	<u>\$ 240,828</u>	<u>\$ (14,781)</u>
Receipts Over (Under) Expenditures	\$ (61,061)	\$ (11,374)		
Unencumbered Cash, Beginning	87,773	26,712		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 26,712</u>	<u>\$ 15,338</u>		

**City of Wellington, Kansas**

**Special Purpose Fund**

**Special Alcohol and Drug**

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2018		Variance
<u>Receipts</u>	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Intergovernmental:				
State of Kansas	\$ 20,149	\$ 20,579	\$ 14,649	\$ 5,930
Use of money and property:				
Interest earnings	<u>159</u>	<u>203</u>	<u>100</u>	<u>103</u>
Total receipts	<u>\$ 20,308</u>	<u>\$ 20,782</u>	<u>\$ 14,749</u>	<u>\$ 6,033</u>
 <u>Expenditures</u>				
General Government:				
Contractual	<u>\$ 18,625</u>	<u>\$ 19,108</u>	<u>\$ 18,863</u>	<u>\$ 245</u>
Total expenditures	<u>\$ 18,625</u>	<u>\$ 19,108</u>	<u>\$ 18,863</u>	<u>\$ 245</u>
Receipts Over (Under) Expenditures	\$ 1,683	\$ 1,674		
Unencumbered Cash, Beginning	7,761	9,444		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 9,444</u>	<u>\$ 11,118</u>		

**City of Wellington, Kansas**

**Special Purpose Fund**

**Special Park and Recreation**

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2018		Variance
	2018	Actual	Budget	Over
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Intergovernmental:				
State of Kansas	\$ 20,149	\$ 20,579	\$ 16,469	\$ 4,110
Use of money and property:				
Interest earnings	<u>258</u>	<u>458</u>	<u>200</u>	<u>258</u>
Total receipts	<u>\$ 20,407</u>	<u>\$ 21,037</u>	<u>\$ 16,669</u>	<u>\$ 4,368</u>
<u>Expenditures</u>				
Recreation and Culture				
Capital Outlay	\$ 17,130	\$ 19,356	\$ 26,500	\$ (7,144)
Contingency	<u>-</u>	<u>-</u>	<u>3,169</u>	<u>(3,169)</u>
Total expenditures	<u>\$ 17,130</u>	<u>\$ 19,356</u>	<u>\$ 29,669</u>	<u>\$ (10,313)</u>
Receipts Over (Under) Expenditures	\$ 3,277	\$ 1,681		
Unencumbered Cash, Beginning	18,797	22,074		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 22,074</u>	<u>\$ 23,755</u>		

**City of Wellington, Kansas**

**Special Purpose Fund**

**Tourism and Convention**

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
Intergovernmental:				
Transient guest tax	\$ 38,418	\$ 38,971	\$ 34,000	\$ 4,971
Use of money and property:				
Interest earnings	<u>315</u>	<u>498</u>	<u>210</u>	<u>288</u>
Total receipts	<u>\$ 38,733</u>	<u>\$ 39,469</u>	<u>\$ 34,210</u>	<u>\$ 5,259</u>
 <u>Expenditures</u>				
General government:				
Contractual	\$ 34,003	\$ 34,480	\$ 40,000	\$ (5,520)
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Contingency	-	-	1,711	-
Reimbursement to general fund	<u>7,000</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Total expenditures	<u>\$ 41,003</u>	<u>\$ 41,980</u>	<u>\$ 49,211</u>	<u>\$ (5,520)</u>
Receipts Over (Under) Expenditures	\$ (2,270)	\$ (2,511)		
Unencumbered Cash, Beginning	22,791	20,521		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
	<u>\$ 20,521</u>	<u>\$ 18,010</u>		

**City of Wellington, Kansas**

**Special Purpose Fund**

**Special Liability Expense**

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		Variance
	2018	Actual	Budget	Over
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Intergovernmental:				
Interest earnings	\$ 3,483	\$ 5,013	\$ 2,100	\$ 2,913
Reimbursements from other funds	430,928	349,993	349,993	-
Other	<u>72,681</u>	<u>76,338</u>	<u>-</u>	<u>76,338</u>
Total receipts	<u>\$ 507,092</u>	<u>\$ 431,344</u>	<u>\$ 352,093</u>	<u>\$ 79,251</u>
 <u>Expenditures</u>				
General government:				
Contractual services	\$ 443,205	\$ 468,024	\$ 427,992	\$ 40,032
Reserve for insurance claims	<u>-</u>	<u>-</u>	<u>168,939</u>	<u>(168,939)</u>
Total expenditures	<u>\$ 443,205</u>	<u>\$ 468,024</u>	<u>\$ 596,931</u>	<u>\$ (128,907)</u>
Receipts Over (Under) Expenditures	\$ 63,887	\$ (36,680)		
Unencumbered Cash, Beginning	181,135	245,022		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 245,022</u>	<u>\$ 208,342</u>		



**City of Wellington, Kansas**

Schedule 2-10

**Special Purpose Fund**

**Equipment Reserve**

Schedule of Receipts & Expenditures

Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
Receipts		
Intergovernmental:		
Federal grant	\$ -	\$ 5,321
Operating transfers in:		
Transfer from general fund	<u>75,000</u>	<u>200,000</u>
Total receipts	<u>\$ 75,000</u>	<u>\$ 205,321</u>
 <u>Expenditures</u>		
Capital outlay	<u>\$ 203,010</u>	<u>\$ 273,804</u>
Total expenditures	<u>\$ 203,010</u>	<u>\$ 273,804</u>
 Receipts Over (Under) Expenditures	\$ (128,010)	\$ (68,483)
 Unencumbered Cash, Beginning	388,004	259,994
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 259,994</u>	<u>\$ 191,511</u>

**City of Wellington, Kansas**

**Special Purpose Fund**

**FEMA Grant Fund**

Schedule of Receipts & Expenditures

Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
Receipts		
Intergovernmental:		
Federal grant	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Residual equity transfer to:		
General fund	\$ 24,535	\$ -
Electric, Water, and Sewer Utility fund	<u>12,101</u>	<u>-</u>
Total expenditures	<u>\$ 36,636</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	\$ (36,636)	\$ -
 Unencumbered Cash, Beginning	36,636	-
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**City of Wellington, Kansas**

**Special Purpose Fund**

**Wellington Airport FAA Grant**

Schedule of Receipts & Expenditures

Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
Receipts		
Intergovernmental:		
Federal grant	\$ 1,973,995	\$ 61,524
Total receipts	<u>\$ 1,973,995</u>	<u>\$ 61,524</u>
<u>Expenditures</u>		
General government:		
Contractual	\$ 272,918	\$ 29,215
Capital outlay	<u>1,339,951</u>	<u>-</u>
Total expenditures	<u>\$ 1,612,869</u>	<u>\$ 29,215</u>
Receipts Over (Under) Expenditures	\$ 361,126	\$ 32,309
Unencumbered Cash, Beginning	(405,954)	(44,828)
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ (44,828)</u>	<u>\$ (12,519)</u>

**Note:** *This fund was not in violation of the cash basis law, as federal grant funds were receivable at 12/31/18 and 12/31/19.*

**City of Wellington, Kansas**

**Special Purpose Fund**

**Hazmat Response**

Schedule of Receipts & Expenditures

Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
<u>Receipts:</u>		
Other	\$ 855	\$ 303
Use of money and property:		
Interest earnings	<u>164</u>	<u>164</u>
Total receipts	<u>\$ 1,019</u>	<u>\$ 467</u>
 <u>Expenditures</u>		
Public safety	<u>\$ 4,797</u>	<u>\$ 218</u>
Total expenditures	<u>\$ 4,797</u>	<u>\$ 218</u>
 Receipts Over (Under) Expenditures	\$ (3,778)	\$ 249
 Unencumbered Cash, Beginning	11,212	7,434
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 7,434</u>	<u>\$ 7,683</u>

**City of Wellington, Kansas**

**Special Purpose Fund**

**Fire Prevention and Education**

Schedule of Receipts & Expenditures

Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
<u>Receipts</u>		
Other	\$ 500	\$ 200
Use of money and property:		
Interest earnings	<u>4</u>	<u>10</u>
Total receipts	<u>\$ 504</u>	<u>\$ 210</u>
 <u>Expenditures</u>		
Public safety	<u>\$ 147</u>	<u>\$ 162</u>
Total expenditures	<u>\$ 147</u>	<u>\$ 162</u>
 Receipts Over (Under) Expenditures	 \$ 357	 \$ 48
 Unencumbered Cash, Beginning	 17	 374
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 374</u>	 <u>\$ 422</u>

**City of Wellington, Kansas**

**Special Purpose Fund**

**Hospital Sales Tax Fund**

Schedule of Receipts & Expenditures - Actual and Budget

Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance
Receipts	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
Intergovernmental:				
Sales tax	\$ 1,274,301	\$ 1,369,562	\$ 1,650,000	\$ (280,438)
Total receipts	<u>\$ 1,274,301</u>	<u>\$ 1,369,562</u>	<u>\$ 1,650,000</u>	<u>\$ (280,438)</u>
Expenditures				
Other financing uses				
Appropriation to Hospital Board	\$ 1,274,301	\$ 1,369,562	\$ 1,650,000	\$ (280,438)
Total expenditures	<u>\$ 1,274,301</u>	<u>\$ 1,369,562</u>	<u>\$ 1,650,000</u>	<u>\$ (280,438)</u>
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**City of Wellington, Kansas**

**Special Purpose Fund**

**SCCDAT Grant Fund**

Schedule of Receipts & Expenditures

Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
Receipts		
Intergovernmental:		
Federal grant	\$ 169,822	\$ 166,238
Other	1,875	-
Use of money and property:		
Interest earnings	<u>(152)</u>	<u>(166)</u>
Total receipts	<u>\$ 171,545</u>	<u>\$ 166,072</u>
<u>Expenditures</u>		
General government:		
Personal services	\$ 98,055	\$ 92,500
Commodities	11,895	5,284
Contractual	<u>55,123</u>	<u>65,396</u>
Total expenditures	<u>\$ 165,073</u>	<u>\$ 163,180</u>
Receipts Over (Under) Expenditures	<u>\$ 6,472</u>	<u>\$ 2,892</u>
Unencumbered Cash, Beginning	(9,930)	(5,623)
Prior Period Adjustment	<u>(2,165)</u>	<u>-</u>
Unencumbered Cash, restated beginning	(12,095)	(5,623)
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ (5,623)</u>	<u>\$ (2,731)</u>

**Note:** *This fund was not in violation of the cash basis law, as federal grant funds were receivable at 12/31/18 and 12/31/19.*

**City of Wellington, Kansas**

Schedule 2-17

**Special Purpose Fund**

**Fire Insurance Proceeds**

Schedule of Receipts & Expenditures

Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
<u>Receipts</u>		
Other	\$ 8,600	\$ -
Use of money and property:		
Interest earnings	<u>60</u>	<u>-</u>
Total receipts	<u>\$ 8,660</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Refund of Interest Earned	\$ 60	\$ -
Refund of Fire Ins Deposit	<u>8,600</u>	<u>-</u>
Total expenditures	<u>\$ 8,660</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	-	-
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



**City of Wellington, Kansas**

**Special Purpose Fund**

**CDBG Housing Grant**

Schedule of Receipts & Expenditures

Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Federal Grant	\$ 128,893	\$ 127,306
Other Receipts	<u>42,355</u>	<u>14,010</u>
 Total receipts	 <u>\$ 171,248</u>	 <u>\$ 141,316</u>
 <u>Expenditures</u>		
Miscellaneous	<u>\$ 152,249</u>	<u>\$ 160,315</u>
 Total expenditures	 <u>\$ 152,249</u>	 <u>\$ 160,315</u>
 Receipts Over (Under) Expenditures	 \$ 18,999	 \$ (18,999)
 Unencumbered Cash, Beginning	 -	 18,999
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 18,999</u>	 <u>\$ -</u>

**City of Wellington, Kansas**

**Special Purpose Fund**

**Police VIN**

Schedule of Receipts & Expenditures

Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019
	<u>Actual</u>	<u>Actual</u>
Receipts:		
Intergovernmental:		
Motor vehicle inspection fees	\$ -	\$ 27,370
Other	-	500
Use of money and property:		
Interest earnings	-	121
Total receipts	<u>\$ -</u>	<u>\$ 27,991</u>
<u>Expenditures</u>		
General government:		
Commodities	\$ -	\$ 12,519
Contractual	-	1,500
Total expenditures	<u>\$ -</u>	<u>\$ 14,019</u>
Receipts Over (Under) Expenditures	\$ -	\$ 13,972
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 13,972</u>

**City of Wellington, Kansas**

**Special Purpose Fund**

**Asset Forfeiture**

Schedule of Receipts & Expenditures

Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
Receipts:		
Intergovernmental:		
Motor vehicle inspection fees	\$ -	\$ (2,211)
Other	-	20
Use of money and property:		
Interest earnings	-	129
Total receipts	<u>\$ -</u>	<u>\$ (2,062)</u>
<u>Expenditures</u>		
General government:		
Commodities	\$ -	\$ 289
Contractual	-	451
Total expenditures	<u>\$ -</u>	<u>\$ 740</u>
Receipts Over (Under) Expenditures	\$ -	\$ (2,802)
Unencumbered Cash, Beginning	-	7,091
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 4,289</u>

**City of Wellington, Kansas****Bond and Interest Fund****Bond and Interest**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
<u>Receipts</u>				
Taxes:				
Ad valorem property tax	\$ 634,750	\$ 622,592	\$ 625,999	\$ (3,407)
Less NRP rebate	(20,609)	(22,709)	(18,967)	3,742
Delinquent tax	26,153	23,083	15,000	8,083
Special assessments	105,048	106,225	108,051	(1,826)
Intergovernmental:				
Motor vehicle tax	95,252	97,657	98,034	(377)
Recreational vehicle tax	1,048	1,163	1,042	121
Use of money and property:				
Interest earnings	6,936	10,160	4,300	5,860
Other:				
Subsidy from general fund	-	-	-	-
Refund of bond cost	-	-	-	-
Reimbursement from Airport Authority	51,025	54,065	54,065	-
Total receipts	<u>\$ 899,603</u>	<u>\$ 892,236</u>	<u>\$ 887,524</u>	<u>\$ 12,196</u>
<u>Expenditures</u>				
Debt service:				
Principal - regular payments	\$ 750,983	\$ 772,420	\$ 772,420	\$ -
Interest	119,691	107,143	107,143	-
Contractual-arbitrage fees	-	-	5,000	(5,000)
Cash basis	-	-	100,400	(100,400)
Total expenditures	<u>\$ 870,674</u>	<u>\$ 879,563</u>	<u>\$ 984,963</u>	<u>\$ (105,400)</u>
Receipts Over (Under) Expenditures	\$ 28,929	\$ 12,673		
Unencumbered Cash, Beginning	111,995	140,924		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 140,924</u>	<u>\$ 153,597</u>		

**City of Wellington, Kansas**  
**Capital Projects Funds**  
Schedule of Receipts & Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

	<u>Special</u> <u>Improvements</u>	<u>Capital</u> <u>Improvements</u>	<u>Coyote</u> <u>Ridge Dev.</u>	<u>WasteWater</u> <u>Treatment Plnt</u>	<u>Sanitation</u> <u>Improvement</u>
<b><u>Receipts</u></b>					
Intergovernmental:					
State of Kansas reimbursement	\$ -	\$ 99,484	\$ -	\$ -	\$ -
Other:					
Miscellaneous	-	-	-	-	-
Interest earned	37,578	-	-	-	18,880
Reimbursement of expense	-	-	-	-	-
Prepaid assessments	39,353	-	-	-	-
Transfer from general fund	-	160,000	-	-	-
Sale of general obligation bonds	<u>2,320,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>\$ 2,396,931</u>	<u>\$ 259,484</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,880</u>
<b><u>Expenditures</u></b>					
Capital outlay:					
Construction & equipment	\$ 180,087	\$ 632,028	\$ -	\$ -	\$ 116,131
Debt service:					
Principal payments	2,470,000	-	-	-	-
Interest payments	15,066	-	-	-	-
Cost of issuance	<u>60,710</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 2,725,863</u>	<u>\$ 632,028</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,131</u>
Receipts Over (Under) Expenditures	\$ (328,932)	\$ (372,544)	\$ -	\$ -	\$ (97,251)
Unencumbered Cash, Beginning	429,237	1,180,979	-	-	1,004,500
Prior Year Cancelled Encumbrances	<u>-</u>	<u>350</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 100,305</u>	<u>\$ 808,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 907,249</u>

**City of Wellington, Kansas**  
**Capital Projects Funds**  
 Schedule of Receipts & Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2018

	<u>Special</u> <u>Improvements</u>	<u>Capital</u> <u>Improvements</u>	<u>Coyote</u> <u>Ridge Dev.</u>	<u>WasteWater</u> <u>Treatment Plnt</u>	<u>Sanitation</u> <u>Improvement</u>
<b><u>Receipts</u></b>					
Intergovernmental:					
State of Kansas reimbursement	\$ -	\$ 272,513	\$ -	\$ -	\$ -
Other:					
Miscellaneous	-	7,826	-	-	-
Interest earned	25,195	-	-	73	327
Reimbursement of expense	220,797	472	-	-	-
Prepaid assessments	-	-	-	-	-
Reimbursement from special improvement	-	31,000	-	-	-
Transfer from general fund	-	207,000	-	-	-
Sale of general obligation bonds	-	-	-	-	1,125,000
Total receipts	<u>\$ 245,992</u>	<u>\$ 518,811</u>	<u>\$ -</u>	<u>\$ 73</u>	<u>\$1,125,327</u>
<b><u>Expenditures</u></b>					
Capital outlay:					
Construction & equipment	\$ 883,038	\$ 157,341	\$ -	\$ -	\$ 88,000
Debt service:					
Principal payments	-	-	10,767	-	-
Interest payments	34,145	-	-	-	-
Cost of issuance	14,391	-	-	-	32,827
Other:					
Reimbursement to:					
Utility capital improvement fund	29,685	-	-	-	-
Capital improvement fund	31,000	-	-	-	-
Residual equity transfer to electric,water,sewer	-	-	-	10,079	-
Total expenditures	<u>\$ 992,259</u>	<u>\$ 157,341</u>	<u>\$ 10,767</u>	<u>\$ 10,079</u>	<u>\$ 120,827</u>
Receipts Over (Under) Expenditures	\$ (746,267)	\$ 361,470	\$(10,767)	\$ (10,006)	\$1,004,500
Unencumbered Cash, Beginning	1,171,108	819,509	10,767	10,006	-
Prior Year Cancelled Encumbrances	<u>4,396</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 429,237</u>	<u>\$ 1,180,979</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,004,500</u>

**City of Wellington, Kansas****Business Fund****Electric, Waterworks, and Sewage Utility System Operating Fund**

## Summary Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
<b>Receipts</b>				
Water sales and services	\$ 1,817,476	\$ 1,844,158	\$ 1,822,517	\$ 21,641
Sewage charges	2,179,490	2,210,067	2,233,174	(23,107)
Electricity sales and services	14,447,107	14,446,723	14,729,305	(282,582)
Penalties	140,741	144,252	124,000	20,252
Interest earnings	206,228	244,770	138,854	105,916
Miscellaneous	79,788	65,973	18,560	47,413
Reimbursement from other funds	73,561	73,562	73,560	2
Residual equity transfer from:				
FEMA grant fund	12,102	-	-	-
Waste water treatment plant	10,079	-	-	-
<b>Total receipts</b>	<b>\$ 18,966,572</b>	<b>\$ 19,029,505</b>	<b>\$ 19,139,970</b>	<b>\$ (110,465)</b>
<b>Expenditures</b>				
Production, water and sewage	\$ 470,806	\$ 474,199	\$ 529,328	\$ (55,129)
Production, electric	9,385,000	8,659,188	9,564,754	(905,566)
Distribution, water and sewage	471,225	408,702	499,535	(90,833)
Distribution, electric	1,366,342	1,292,647	1,487,168	(194,521)
Sewage treatment	567,617	472,027	514,270	(42,243)
Contingency	-	-	900,000	(900,000)
Admin. reimb. to general fund	843,490	848,832	848,002	830
Reimbursement to special liability fund	245,972	247,119	247,119	-
Debt service	1,927,968	1,961,718	1,961,718	-
Non-departmental-other	162,951	244,500	126,475	118,025
Operating transfers to:				
General fund	1,870,657	1,969,914	1,969,914	-
Utility Capital Improvements	800,795	1,035,936	1,035,936	-
<b>Total</b>	<b>\$ 18,112,823</b>	<b>\$ 17,614,782</b>	<b>\$ 19,684,219</b>	<b>\$ (2,069,437)</b>
Receipts Over (Under) Expenditures	<u>\$ 853,749</u>	<u>\$ 1,414,723</u>		
Unencumbered Cash, Beginning	7,583,085	8,388,375		
Prior period adjustment	(49,944)	-		
Unencumbered Cash, Restated Beginning	7,533,141	8,388,375		
Prior Year Cancelled Encumbrances	<u>1,485</u>	<u>21,097</u>		
Unencumbered Cash, Ending	<u>\$ 8,388,375</u>	<u>\$ 9,824,195</u>		

***City of Wellington, Kansas***  
**Business Fund**  
**Water and Sewage Utility**  
**Detailed Schedule of Receipts and Expenditures**  
Regulatory Basis  
*Years Ended December 31, 2019 and 2018*

	2018 <u>Actual</u>	2019		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
<u>Receipts</u>				
<u>Water Sales and Sewer Service Charges</u>				
Sale of water to customers	\$ 1,813,436	\$ 1,824,639	\$ 1,797,396	\$ 27,243
Sewer Service charges	2,179,490	2,212,987	2,233,174	(20,187)
Interdepartmental water sales	7,385	21,828	6,656	15,172
Penalties	63,978	63,270	54,000	9,270
New water services	19,075	12,550	18,465	(5,915)
Cash basis conversion	(22,420)	(17,779)	-	(17,779)
Total water sales and sewer service charges	<u>\$ 4,060,944</u>	<u>\$ 4,117,495</u>	<u>\$ 4,109,691</u>	<u>\$ 7,804</u>
<u>Other</u>				
Interest earnings	\$ 1	\$ -	\$ -	\$ -
Miscellaneous	26,596	21,991	6,187	15,804
Total other	<u>\$ 26,597</u>	<u>\$ 21,991</u>	<u>\$ 6,187</u>	<u>\$ 15,804</u>
Total Water & Sewage Utility receipts	<u>\$ 4,087,541</u>	<u>\$ 4,139,486</u>	<u>\$ 4,115,878</u>	<u>\$ 23,608</u>
<u>Expenditures</u>				
<u>Water Production</u>				
Personnel services	\$ 209,295	\$ 218,899	\$ 218,978	\$ (79)
Commodities	192,362	193,047	228,100	(35,053)
Contractual services	30,958	39,275	52,750	(13,475)
Capital outlay	38,191	22,978	29,500	(6,522)
Total water production	<u>\$ 470,806</u>	<u>\$ 474,199</u>	<u>\$ 529,328</u>	<u>\$ (55,129)</u>
<u>Water Distribution</u>				
Personnel services	\$ 300,742	\$ 239,769	\$ 337,985	\$ (98,216)
Commodities	131,913	129,178	126,800	2,378
Contractual services	26,465	32,626	26,750	5,876
Capital outlay	12,105	7,129	8,000	(871)
Total water distribution	<u>\$ 471,225</u>	<u>\$ 408,702</u>	<u>\$ 499,535</u>	<u>\$ (90,833)</u>



**City of Wellington, Kansas**  
**Business Fund**  
**Water and Sewage Utility**  
**Detailed Schedule of Receipts and Expenditures**  
Regulatory Basis  
Years Ended December 31, 2019 and 2018

	2018 <u>Actual</u>	2019		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
<u>Sewage Treatment</u>				
Personnel services	\$ 292,649	\$ 300,101	\$ 323,870	\$ (23,769)
Commodities	110,019	93,667	115,175	(21,508)
Contractual services	153,020	77,391	75,225	2,166
Capital outlay	11,929	868	-	868
Total sewage treatment	<u>\$ 567,617</u>	<u>\$ 472,027</u>	<u>\$ 514,270</u>	<u>\$ (42,243)</u>
<u>Debt Retirement</u>				
Principal retired and refunded	\$ 357,696	\$ 402,600	\$ 402,600	\$ -
Principal paid on WWTP revolving loan	633,467	651,585	651,585	-
Interest	461,621	434,374	434,374	-
Total debt retirement	<u>\$ 1,452,784</u>	<u>\$ 1,488,559</u>	<u>\$ 1,488,559</u>	<u>\$ -</u>
<u>Non-Departmental</u>				
Commodities	\$ 475	\$ 1,056	\$ 2,000	\$ (944)
Contractual services	50,680	51,151	43,500	7,651
Administrative reimbursements to:				
General Fund	160,263	161,278	161,278	-
Special liability fund	81,991	72,345	72,345	-
Capital outlay	-	-	-	-
Total non-departmental	<u>\$ 293,409</u>	<u>\$ 285,830</u>	<u>\$ 279,123</u>	<u>\$ 6,707</u>
<u>Operating Transfers To:</u>				
General Fund	\$ 414,011	\$ 426,556	\$ 426,556	\$ -
Utility Capital Improvement from water	634,545	597,705	597,705	-
Utility Capital Improvement from sewer	-	37,000	37,000	-
Total transfers	<u>\$ 1,048,556</u>	<u>\$ 1,061,261</u>	<u>\$ 1,061,261</u>	<u>\$ -</u>
Total Water & Sewage Utility expenditures	<u>\$ 4,304,397</u>	<u>\$ 4,190,578</u>	<u>\$ 4,372,076</u>	<u>\$ (181,498)</u>

**City of Wellington, Kansas**  
**Business Fund**  
**Electric Utility**  
**Detailed Schedule of Receipts and Expenditures**  
Regulatory Basis  
Years Ended December 31, 2019 and 2018

	2018 <u>Actual</u>	2019		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
<u>Receipts</u>				
<u>Electricity Sales and Fees</u>				
Residential service	\$ 2,988,242	\$ 2,918,029	\$ 2,908,504	\$ 9,525
Commercial and industrial service	3,058,962	3,070,813	3,058,978	11,835
Interdepartmental	118,712	113,410	114,746	(1,336)
Wholesale revenue	148,908	120,646	15,000	105,646
Power cost adjustments	8,652,288	8,162,726	8,601,421	(438,695)
Electric penalties	76,763	80,982	70,000	10,982
Other fees	26,785	23,076	30,656	(7,580)
Cash basis conversion	(546,790)	38,023	-	38,023
Total sales and fees	<u>\$ 14,523,870</u>	<u>\$ 14,527,705</u>	<u>\$ 14,799,305</u>	<u>\$ (271,600)</u>
<u>Other</u>				
Interest earnings	\$ 206,227	\$ 244,770	\$ 138,854	\$ 105,916
Miscellaneous	53,192	43,982	12,373	31,609
Reimbursement from other funds	73,561	73,562	73,560	2
Residual equity transfer from:				
FEMA grant fund	12,102	-	-	-
Waste water treatment plant	10,079	-	-	-
Total other	<u>\$ 355,161</u>	<u>\$ 362,314</u>	<u>\$ 224,787</u>	<u>\$ 137,527</u>
Total Electric Utility receipts	<u>\$ 14,879,031</u>	<u>\$ 14,890,019</u>	<u>\$ 15,024,092</u>	<u>\$ (134,073)</u>
<u>Expenditures</u>				
<u>Electric Production</u>				
Personnel services	\$ 633,200	\$ 594,343	\$ 672,739	\$ (78,396)
Commodities	46,465	44,759	100,950	(56,191)
Contractual services	8,696,395	8,020,086	8,791,065	(770,979)
Capital outlay	8,940	-	-	-
Total electric production	<u>\$ 9,385,000</u>	<u>\$ 8,659,188</u>	<u>\$ 9,564,754</u>	<u>\$ (905,566)</u>
<u>Electric Distribution</u>				
Personal services	\$ 841,956	\$ 756,815	\$ 895,868	\$ (139,053)
Commodities	376,861	370,146	411,200	(41,054)
Contractual services	147,525	163,444	180,100	(16,656)
Capital outlay	-	2,242	-	2,242
Total electric distribution	<u>\$ 1,366,342</u>	<u>\$ 1,292,647</u>	<u>\$ 1,487,168</u>	<u>\$ (194,521)</u>

***City of Wellington, Kansas***  
**Business Fund**  
**Electric Utility**  
**Detailed Schedule of Receipts and Expenditures**  
Regulatory Basis  
*Years Ended December 31, 2019 and 2018*

	2018 <u>Actual</u>	2019		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
<u>Debt Retirement</u>				
Principal retired	\$ 322,304	\$ 327,400	\$ 327,400	\$ -
Interest	152,880	145,759	145,759	-
Total other expenditures	<u>\$ 475,184</u>	<u>\$ 473,159</u>	<u>\$ 473,159</u>	<u>\$ -</u>
<u>Non-Departmental</u>				
Personnel services	\$ 20,027	\$ 80,706	\$ -	\$ 80,706
Commodities	4,875	17,754	6,000	11,754
Other contractual	86,894	93,833	74,975	18,858
Administrative reimbursements to:				
General fund	683,227	687,554	686,724	830
Special liability fund	163,981	174,774	174,774	-
Total non-departmental	<u>\$ 959,004</u>	<u>\$ 1,054,621</u>	<u>\$ 942,473</u>	<u>\$ 31,442</u>
<u>Contingency</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 900,000</u>	<u>\$ (900,000)</u>
<u>Operating Transfers To:</u>				
General Fund	\$ 1,456,646	\$ 1,543,358	\$ 1,543,358	\$ -
Utility Capital Improvement	166,250	401,231	401,231	-
Total transfers	<u>\$ 1,622,896</u>	<u>\$ 1,944,589</u>	<u>\$ 1,944,589</u>	<u>\$ -</u>
Total Electric Utility expenditures	<u>\$ 13,808,426</u>	<u>\$ 13,424,204</u>	<u>\$ 15,312,143</u>	<u>\$ (1,968,645)</u>
Receipts Over(Under) Expenditures	853,749	1,414,723		
Unencumbered cash, beginning	7,583,085	8,388,375		
Prior period adjustment	(49,944)	-		
Unencumbered cash, restated beginning	7,533,141	8,388,375		
Prior year cancelled encumbrances	1,485	21,097		
Unencumbered cash, ending	<u>\$ 8,388,375</u>	<u>\$ 9,824,195</u>		

***City of Wellington, Kansas***  
**Business Fund**  
**Electric, Waterworks and Sewage Multi-Year Capital Improvement**  
Schedule of Receipts & Expenditures  
Regulatory Basis  
*For the Year Ended December 31, 2019*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019
	<u>Actual</u>	<u>Actual</u>
<u>Receipts</u>		
Interest earnings	\$ 45,136	\$ 61,661
Other:		
Reimbursements	29,685	82,946
Sale of equipment	-	74,000
Insurance recoveries	-	222,003
Operating transfers:		
Transfer from Water and Sewer	634,545	634,705
Transfer from Electric	<u>166,250</u>	<u>401,231</u>
Total receipts	<u>\$ 875,616</u>	<u>\$ 1,476,546</u>
<u>Expenditures</u>		
Water and Sewer:		
Water plant & wells equipment & maintenance	\$ 11,925	\$ 153,619
Wastewater treatment equipment & sewer lines	33,018	82,612
Wastewater lease payments	68,114	16,919
Water line maintenance & construction	433,857	126,552
Other equipment	29,999	38,662
Professional & consulting services	32,522	-
Electric:		
Lease payments	66,231	95,018
Plant equipment and repairs	7,684	255,331
Vehicles	-	60,303
Other equipment	-	70,000
Electric line construction & breakers	<u>33,671</u>	<u>180,017</u>
Total expenditures	<u>\$ 717,021</u>	<u>\$ 1,079,033</u>
Receipts Over (Under) Expenditures	\$ 158,595	\$ 397,513
Unencumbered Cash, Beginning	2,318,617	2,548,387
Prior Year Cancelled Encumbrances	<u>71,175</u>	<u>7,416</u>
Unencumbered Cash, Ending	<u>\$2,548,387</u>	<u>\$ 2,953,316</u>

***City of Wellington, Kansas***  
**Business Fund**  
**Electric, Waterworks and Sewage Construction Fund**  
Schedule of Receipts & Expenditures  
Regulatory Basis  
*For the Year Ended December 31, 2019*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Interest earnings	\$ 9,843	\$ 5,446
Refund of expenditures	<u>6,400</u>	<u>-</u>
Total receipts	<u>\$ 16,243</u>	<u>\$ 5,446</u>
<u>Expenditures</u>		
Capital outlay:		
Professional & consulting, electric substation & switching station	\$ 32,300	\$ -
Electric line construction	-	26,850
Electric substation and switching station	<u>247,466</u>	<u>-</u>
Total expenditures	<u>\$ 279,766</u>	<u>\$ 26,850</u>
Receipts Over (Under) Expenditures	\$ (263,523)	\$ (21,404)
Unencumbered Cash, Beginning	491,952	246,076
Prior Year Cancelled Encumbrances	<u>17,647</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 246,076</u>	<u>\$ 224,672</u>

**City of Wellington, Kansas****Business Fund****Sanitation Utility**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Refuse collection fees and penalties	\$ 1,575,143	\$ 1,713,005	\$ 1,513,675	\$ 199,330
Interest	3,630	3,314	2,700	614
Reimbursed expense and miscellaneous	13,236	20,880	11,352	9,528
<b>Total receipts</b>	<b>\$ 1,592,009</b>	<b>\$ 1,737,199</b>	<b>\$ 1,527,727</b>	<b>\$ 209,472</b>
<b>Expenditures</b>				
Collections:				
Personal services	\$ 395,514	\$ 401,691	\$ 412,001	\$ (10,310)
Contractual services	185,269	165,234	173,000	(7,766)
Commodities	78,864	39,428	59,100	(19,672)
Capital Outlay	-	-	50,000	(50,000)
Reimbursement to other funds	97,064	99,181	99,181	-
Transfer Station:				
Personal services	127,963	131,954	134,383	(2,429)
Contractual services	576,641	571,728	483,135	88,593
Commodities	24,890	20,960	28,150	(7,190)
Capital Outlay	-	-	-	-
Contingency	-	-	34,476	(34,476)
Operating Transfers:				
General fund	129,420	149,470	149,470	-
Equipment reserve fund	90,000	-	45,000	(45,000)
<b>Total expenditures</b>	<b>\$ 1,705,625</b>	<b>\$ 1,579,646</b>	<b>\$ 1,667,896</b>	<b>\$ (88,250)</b>
Receipts Over (Under) Expenditures	\$ (113,616)	\$ 157,553		
Unencumbered Cash, Beginning	169,924	44,987		
Prior Period adjustment	(11,321)	-		
Unencumbered Cash, Restated Beginning	158,603	44,987		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 44,987	\$ 202,540		

***City of Wellington, Kansas***  
**Business Fund**  
**Sanitation Equipment Reserve**  
**Schedule of Receipts & Expenditures**  
**Regulatory Basis**  
*For the Year Ended December 31, 2019*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Interest	\$ 1,386	\$ 2,315
Other:		
Operating transfer from sanitation fund	<u>90,000</u>	<u>-</u>
Total receipts	<u>\$ 91,386</u>	<u>\$ 2,315</u>
<u>Expenditures</u>		
Capital outlay	<u>47,555</u>	<u>47,555</u>
Total expenditures	<u>\$ 47,555</u>	<u>\$ 47,555</u>
Receipts Over (Under) Expenditures	\$ 43,831	\$ (45,240)
Unencumbered Cash, Beginning	84,648	128,479
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 128,479</u>	<u>\$ 83,239</u>

***City of Wellington, Kansas***  
**Business Fund**  
**Municipal Golf Course**  
Schedule of Receipts & Expenditures - Actual and Budget  
Regulatory Basis  
*For the Year Ended December 31, 2019*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
<u>Receipts</u>				
Licenses and permits				
Golf licenses	\$ 53,015	\$ 57,290	\$ 65,000	\$ (7,710)
Golf green fees	72,207	69,559	85,000	(15,441)
Golf cart licenses and fees	20,647	18,090	20,000	(1,910)
Golf cart storage and rental	49,355	45,358	50,000	(4,642)
Other:				
Interest	595	266	550	(284)
Miscellaneous	246	94	-	94
Transfers:				
General fund	<u>240,273</u>	<u>234,779</u>	<u>224,126</u>	<u>10,653</u>
Total receipts	<u>\$ 436,338</u>	<u>\$ 425,436</u>	<u>\$ 444,676</u>	<u>\$ (19,240)</u>
<u>Expenditures</u>				
Personal services	\$ 231,608	\$ 220,969	\$ 228,825	\$ (7,856)
Contractual service	66,768	35,736	41,000	(5,264)
Commodities	85,013	72,213	90,448	(18,235)
Capital outlay	84,477	90,299	140,300	(50,001)
Reimbursement to special liability	<u>6,444</u>	<u>7,051</u>	<u>7,051</u>	<u>-</u>
Total expenditures	<u>\$ 474,310</u>	<u>\$ 426,268</u>	<u>\$ 507,624</u>	<u>\$ (81,356)</u>
Receipts Over (Under) Expenditures	\$ (37,972)	\$ (832)		
Unencumbered Cash, Beginning	37,627	(4,373)		
Prior Period Adjustment	<u>(4,028)</u>	<u>-</u>		
Unencumbered Cash, Restated Beginning	33,599	(4,373)		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ (4,373)</u>	<u>\$ (5,205)</u>		



***City of Wellington, Kansas***  
**Business Fund**  
**Municipal Airport**  
Schedule of Receipts & Expenditures - Actual  
Regulatory Basis  
*For the Year Ended December 31, 2019*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
<u>Receipts</u>				
Airport charges:				
Farm income	\$ 6,907	\$ 4,880	\$ 10,500	\$ (5,620)
Fuel income	126,200	164,280	160,000	4,280
Hangar rent	35,326	36,340	35,000	1,340
Land Leases	27,252	35,880	28,000	7,880
Airport other income	5,282	6,338	6,400	(62)
Other:				
State Grant	290,013	38,154	71,250	(33,096)
Interest	(568)	95	(640)	735
Miscellaneous	1,250	162,787	161,001	1,786
Reimbursement from other funds	-	-	-	-
Transfer from general fund	73,952	54,065	54,065	-
Total receipts	<u>\$ 565,614</u>	<u>\$ 502,819</u>	<u>\$ 525,576</u>	<u>\$ (22,757)</u>
<u>Expenditures</u>				
Fuel purchased for resale	\$ 123,512	\$ 119,709	\$ 130,000	\$ (10,291)
Personal services	67,271	69,488	69,410	78
Contractual service	36,737	75,311	59,028	16,283
Commodities	4,070	4,960	9,273	(4,313)
Capital outlay	177,598	50,107	85,475	(35,368)
Reimbursements:				
Special liability fund	10,003	9,091	9,091	-
Other funds	200	-	-	-
Bond & interest fund	51,025	54,065	54,065	-
Total expenditures	<u>\$ 470,416</u>	<u>\$ 382,731</u>	<u>\$ 416,342</u>	<u>\$ (33,611)</u>
Receipts Over (Under) Expenditures	<u>\$ 95,198</u>	<u>\$ 120,088</u>		
Unencumbered Cash, Beginning	(95,451)	(1,673)		
Prior Period Adjustment	<u>(1,420)</u>	<u>-</u>		
Unencumbered Cash, Restated Beginning	(96,871)	(1,673)		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ (1,673)</u>	<u>\$ 118,415</u>		

**City of Wellington, Kansas**  
**Business Fund**  
**Employee Benefit Contribution**  
Schedule of Receipts & Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
<u>Receipts</u>				
Employer contributions - current employees	\$ 1,019,553	\$ 975,512	\$ 1,026,634	\$ (51,122)
Employer contributions - retirees	40,936	31,426	38,042	(6,616)
Employee contributions	347,781	344,546	347,000	(2,454)
COBRA and component unit contributions	62,227	51,484	60,000	(8,516)
Reimbursements & refunds	648	367	-	367
Interest	2,631	2,654	2,400	254
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total receipts	\$ 1,473,776	\$ 1,405,989	\$ 1,474,076	\$ (68,087)
<u>Expenditures</u>				
Health insurance claims paid	\$ 199,642	\$ 4,013	\$ 208,000	\$ (203,987)
Health insurance premiums	1,144,765	1,266,511	1,150,000	116,511
Supplemental coverage policy premiums	111,496	107,608	113,400	(5,792)
Administration fees	17,189	4,529	35,800	(31,271)
Other	20,188	23,715	34,147	(10,432)
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total expenditures	\$ 1,493,280	\$ 1,406,376	\$ 1,541,347	\$ (134,971)
Receipts Over (Under) Expenditures	\$ (19,504)	\$ (387)		
Unencumbered Cash, Beginning	123,395	103,891		
Prior Year Cancelled Encumbrances	<u>                    </u>	<u>                    </u>		
Unencumbered Cash, Ending	\$ 103,891	\$ 103,504		

**City of Wellington, Kansas**  
**Trust Funds**  
Schedule of Receipts & Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2019

	Public Library Trust	Annie Hamilton Trust	Mildred Share McLean Trust	Mausoleum Maintenance	Regional Park Trust	Memorial Auditorium Trust	Municipal Auditorium Renovation	Recreation Trust	Municipal Golf Course Trust	Ambulance Service Trust	Municipal Airport Trust	Nichols Family Trust	Drug Tax Distb. Trust	Cemetery Beautifi- cation Trust	Cara Saunders Memorial Trust	Drug Awareness Trust	Housing Authority Reserve	Employee Community Service	
<b>Receipts</b>																			
Intergovernmental:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and property:																			
Interest	3,270	37	112	313	666	556	787	590	201	133	32	7	170	272	12	189	-	-	
Farm rent	-	-	-	-	4,095	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	800	11,102	1,070	-	-	1,845	-	-	309	2,394	-	11,773	-	-	
Reimbursement from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	-	-	
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total receipts</b>	<b>\$ 3,270</b>	<b>\$ 37</b>	<b>\$ 112</b>	<b>\$ 313</b>	<b>\$ 5,561</b>	<b>\$ 11,658</b>	<b>\$ 1,857</b>	<b>\$ 590</b>	<b>\$ 201</b>	<b>\$ 1,978</b>	<b>\$ 32</b>	<b>\$ 7</b>	<b>\$ 479</b>	<b>\$ 2,666</b>	<b>\$ 12</b>	<b>\$ 13,762</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Expenditures</b>																			
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222	\$ -	\$ 2,923	\$ -	\$ -	\$ -	\$ -	
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	-	-	-	7,000	-	-	-	-	-	12,252	-	-	
Recreation and culture	-	-	-	-	5,454	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,454</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ 222</b>	<b>\$ -</b>	<b>\$ 2,923</b>	<b>\$ -</b>	<b>\$ 12,252</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Receipts Over (Under)</b>																			
Expenditures	\$ 3,270	\$ 37	\$ 112	\$ 313	\$ 107	\$ 11,658	\$ 1,857	\$ 590	\$ 201	\$ (5,022)	\$ 32	\$ (215)	\$ 479	\$ (257)	\$ 12	\$ 1,510	\$ -	\$ -	
Unencumbered Cash, Beginning	150,404	1,672	5,149	14,383	29,849	23,840	36,147	27,126	10,684	6,899	1,490	350	7,799	12,256	508	9,044	121,075	3	
Prior Year Cancelled Encumbrances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unencumbered Cash, Ending	<u>\$ 153,674</u>	<u>\$ 1,709</u>	<u>\$ 5,261</u>	<u>\$ 14,696</u>	<u>\$ 29,956</u>	<u>\$ 35,498</u>	<u>\$ 38,004</u>	<u>\$ 27,716</u>	<u>\$ 10,885</u>	<u>\$ 1,877</u>	<u>\$ 1,522</u>	<u>\$ 135</u>	<u>\$ 8,278</u>	<u>\$ 11,999</u>	<u>\$ 520</u>	<u>\$ 10,554</u>	<u>\$ 121,075</u>	<u>\$ 3</u>	

**City of Wellington, Kansas**  
**Trust Funds**  
Schedule of Receipts & Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2018

	Public Library Trust	Annie Hamilton Trust	Mildred Share McLean Trust	Mausoleum Maintenance	Regional Park Trust	Memorial Auditorium Trust	Municipal Auditorium Renovation	Recreation Trust	Municipal Golf Course Trust	Ambulance Service Trust	Municipal Airport Trust	Nichols Family Trust	Drug Tax Distb. Trust	Cemetery Beautifi- cation Trust	Cara Saunders Memorial Trust	Drug Awareness Trust	Housing Authority Reserve	Law Enforcement Trust	Employee Community Service	
<b>Receipts</b>																				
Intergovernmental:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of money and property:																				
Interest	2,844	27	85	237	507	267	719	446	1,334	88	25	6	125	194	8	138	-	174	-	
Farm rent	-	-	-	-	2,047	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	500	6,958	-	-	103,457	1,360	-	-	208	730	-	9,975	-	18,205	810	
Reimbursement from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>\$ 2,844</b>	<b>\$ 27</b>	<b>\$ 85</b>	<b>\$ 237</b>	<b>\$ 3,054</b>	<b>\$ 7,225</b>	<b>\$ 719</b>	<b>\$ 446</b>	<b>\$ 104,791</b>	<b>\$ 1,448</b>	<b>\$ 25</b>	<b>\$ 6</b>	<b>\$ 333</b>	<b>\$ 924</b>	<b>\$ 8</b>	<b>\$ 10,113</b>	<b>\$ -</b>	<b>\$ 18,379</b>	<b>\$ 810</b>	
<b>Expenditures</b>																				
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,668	-	17,648	-	-
Recreation and culture	24,405	-	-	-	2,742	-	-	-	223,070	-	-	-	-	-	-	-	-	-	-	810
Capital outlay	-	-	-	-	-	-	16,400	-	9,788	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 24,405</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,742</b>	<b>\$ -</b>	<b>\$ 16,400</b>	<b>\$ -</b>	<b>\$ 232,858</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,668</b>	<b>\$ -</b>	<b>\$ 17,648</b>	<b>\$ 810</b>	
<b>Receipts Over (Under)</b>																				
Expenditures	\$ (21,561)	\$ 27	\$ 85	\$ 237	\$ 312	\$ 7,225	\$ (15,681)	\$ 446	\$ (128,067)	\$ 1,448	\$ 25	\$ 6	\$ 333	\$ 924	\$ 8	\$ (1,555)	\$ -	\$ 731	\$ -	
Unencumbered Cash, Beginning	171,965	1,645	5,064	14,146	29,537	16,615	51,828	26,680	138,751	5,451	1,465	344	7,466	11,332	500	10,599	121,075	6,360	3	
Prior Year Cancelled Encumbrances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unencumbered Cash, Ending	<b>\$ 150,404</b>	<b>\$ 1,672</b>	<b>\$ 5,149</b>	<b>\$ 14,383</b>	<b>\$ 29,849</b>	<b>\$ 23,840</b>	<b>\$ 36,147</b>	<b>\$ 27,126</b>	<b>\$ 10,684</b>	<b>\$ 6,899</b>	<b>\$ 1,490</b>	<b>\$ 350</b>	<b>\$ 7,799</b>	<b>\$ 12,256</b>	<b>\$ 508</b>	<b>\$ 9,044</b>	<b>\$ 121,075</b>	<b>\$ 7,091</b>	<b>\$ 3</b>	

***City of Wellington, Kansas***  
**Agency Funds**  
**Summary of Regulatory Basis Receipts and Disbursements**  
*For the Year Ended December 31, 2019*

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Claims Fund	\$ 919	\$ 1,020,202	\$ 1,005,571	\$ 15,550

**City of Wellington, Kansas****Related Municipal Entity****Wellington Public Library**

## Schedule of Receipts &amp; Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019
	<u>Actual</u>	<u>Actual</u>
<u>Receipts</u>		
State Aid	\$ 2,264	\$ 2,228
Appropriation from City of Wellington	253,800	245,050
Grants from SCKLS	14,609	7,178
Grant	3,218	8,097
Donations	24,004	12,675
Interest income	520	497
Royalty income	4,174	9,754
Other Income	<u>2,064</u>	<u>2,491</u>
Total receipts	\$ <u>304,653</u>	\$ <u>287,970</u>
<u>Expenditures</u>		
Salaries and benefits	\$ 162,441	\$ 170,059
Accounting	14,017	13,197
Ad valorem tax on oil interest	523	656
Books, periodicals & audio-visual materials	23,929	16,526
Equipment rental	4,351	2,816
Equipment repairs & maintenance	-	-
Equipment & furniture purchased	34,549	24,489
Repairs and Maintenance	16,414	74,512
Dues, licenses and fees	3,417	3,839
Insurance	-	-
Library and office supplies	5,195	5,677
Miscellaneous & special projects	1,175	2,054
Postage	2,453	1,981
Promotional & public relations	400	115
Summer Reading & other programs	7,633	7,098
Travel and workshops	1,549	1,998
Telephone	-	-
Utilities	<u>14,921</u>	<u>13,527</u>
Total expenditures	\$ <u>292,967</u>	\$ <u>338,544</u>
Receipts Over (Under) Expenditures	\$ 11,686	\$ (50,574)
Unencumbered Cash, Beginning	292,054	303,740
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 303,740</u>	<u>\$ 253,166</u>

***City of Wellington, Kansas***  
**Related Municipal Entity**  
**Public Building Commission - SRMC Bond and Interest**  
 Schedule of Receipts & Expenditures  
 Regulatory Basis

*For the Year Ended December 31, 2019*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019
	<u>Actual</u>	<u>Actual</u>
<u>Receipts</u>		
Use of money:		
Facility lease from general fund	\$ 98,606	\$ 91,269
Total receipts	<u>\$ 98,606</u>	<u>\$ 91,269</u>
 <u>Expenditures</u>		
Debt service:		
Principal	\$ 75,000	\$ 80,000
Interest	<u>23,606</u>	<u>11,269</u>
Total expenditures	<u>\$ 98,606</u>	<u>\$ 91,269</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

***City of Wellington, Kansas***  
**Related Municipal Entity**  
**Public Building Commission - WRC Bond & Interest**  
 Schedule of Receipts & Expenditures  
 Regulatory Basis  
*For the Year Ended December 31, 2019*  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
	<u>Actual</u>	<u>Actual</u>
<u>Receipts</u>		
Use of money:		
Facility lease from General Fund	\$ -	\$ -
Facility lease payment from Wellington Recreation Commission	<u>101,712</u>	<u>70,075</u>
Total receipts	<u>\$ 101,712</u>	<u>\$ 70,075</u>
<u>Expenditures</u>		
Debt service:		
Principal payments	\$ 40,000	\$ 40,000
Interest payments	30,875	30,075
Reimbursements	<u>30,837</u>	<u>-</u>
Total expenditures	<u>\$ 101,712</u>	<u>\$ 70,075</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>