

**CITY OF WELLINGTON, KANSAS**  
**Financial Statements**  
**For the Year Ended December 31, 2022**

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CITY OF WELLINGTON, KANSAS  
 Financial Statements  
 For the Year Ended December 31, 2022  
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## INDEPENDENT AUDITOR'S REPORT

Mayor and City Council  
City of Wellington, Kansas

### **Adverse and Unmodified Opinions**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Wellington, Kansas and its related municipal entities, the Wellington Public Library, the Public Building Commission of the City of Wellington, Kansas, and the Wellington Health Care Authority (collectively, the City), as of and for the year ended December 31, 2022 and the related notes to the financial statement.

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

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

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

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

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

## **Auditor's Responsibilities for the Audit of the Financial Statement**

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and the schedule of regulatory basis receipts and expenditures-related municipal entity (Schedules 1, 2, 3 and 4) as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

## **Other Matters**

### *Other Matter*

The 2021 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement.

We previously audited, in accordance with auditing standards generally accepted in the United State of America, the basic financial statement of the City for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated July 28, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are available in electronic form from the web site of the Kansas Department of Administration at the following link: <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services>. The report of the other auditors dated November 3, 2021 stated that the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

*Gordon CPA LLC*

Certified Public Accountant  
Lawrence, Kansas

July 22, 2023

CITY OF WELLINGTON, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2022

Funds	Beginning	Prior Year	Receipts	Expenditures	Ending	Add:	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances	Cash
	Cash Balance	Encumbrances			Cash Balance	Payable	Balance
General Funds:							
General	\$ 1,892,028	\$ -	\$ 9,314,616	\$ 8,862,928	\$ 2,343,716	328,717	\$ 2,672,433
Special Purpose Funds:							
Ambulance and Fire Fighting Equipment	47,073	-	98,384	108,282	37,175	-	37,175
Library	9,113	-	244,191	252,350	954	-	954
Special Highway	149,564	-	234,212	186,729	197,047	-	197,047
Employee Benefit	129,568	-	1,414,209	1,332,955	210,822	16,915	227,737
Special Liability	150,559	-	716,317	724,222	142,654	5,000	147,654
Hospital Sales Tax	-	-	1,580,710	1,580,710	-	-	-
Special Alcohol and Drug	4,554	-	20,930	17,250	8,234	-	8,234
Special Parks and Recreation	40,437	-	21,188	23,160	38,465	-	38,465
Tourism and Convention	20,495	-	203,675	185,580	38,590	-	38,590
Permanent Cemetery Endowment	158,711	-	5,585	8,267	156,029	-	156,029
Hazmat Response	7,112	-	227	1,867	5,472	1,286	6,758
Fire Prevention and Education	428	-	4	-	432	-	432
Police VIN	12,588	-	20,864	18,087	15,365	1,554	16,919
Asset Forfeiture	4,442	-	37	-	4,479	-	4,479
Equipment Reserve	169,620	-	333,504	281,809	221,315	-	221,315
Sanitation Equipment Reserve	49,517	-	30,411	52,592	27,336	2,431	29,767
Housing Authority Reserve	121,075	-	-	-	121,075	-	121,075
SCCDAT Grant	8,519	-	127,116	128,599	7,036	3,311	10,347
CDBG Housing Grant	-	-	5,900	5,900	-	-	-
ARPA Grant	495,404	-	584,646	414,845	665,205	76,948	742,153
Wellington Airport FAA Grant	-	-	-	47,556	[47,556]	-	[47,556]
Opioid Settlement	-	-	1,855	-	1,855	-	1,855
Bond and Interest Funds:							
Bond and Interest	198,625	-	1,085,675	1,150,992	133,308	[2]	133,306
Capital Project Funds:							
Capital Improvements	1,207,401	3,001	614,533	341,861	1,483,074	50,928	1,534,002
Special Improvements	100,332	-	825	-	101,157	-	101,157
Sanitation Improvement	128,360	-	4,759	37,592	95,527	61,850	157,377
Electric, Waterworks & Sewage							
Capital Improvement	3,341,868	-	1,192,221	1,397,613	3,136,476	540,333	3,676,809
Auditorium A/C	39,440	-	3,464	8,373	34,531	-	34,531
Hospital Emergency Department Project	449,113	-	60,000	100,000	409,113	-	409,113
Electric, Waterworks & Sewage Project	227,606	-	1,872	-	229,478	-	229,478
Plum Street Waterline Project	-	-	57,265	111,100	[53,835]	45,025	[8,810]
Business Funds:							
Municipal Airport	194	-	366,075	368,198	[1,929]	2,172	243
Municipal Golf Course	92,520	-	467,825	510,150	50,195	12,079	62,274
Electric, Waterworks & Sewage Utility	9,591,422	-	19,575,903	21,111,446	8,055,879	1,139,747	9,195,626
Sanitation Utility	101,803	-	1,759,577	1,833,006	28,374	56,877	85,251

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



CITY OF WELLINGTON, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash - Continued  
Regulatory Basis  
For the Year Ended December 31, 2022

Funds	Beginning	Prior Year	Receipts	Expenditures	Ending	Add:	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Trust Funds:							
Public Library Trust	155,595	-	1,280	-	156,875	-	156,875
Annie Hamilton Trust	1,730	-	14	-	1,744	-	1,744
Mildred Share McLean Trust	5,326	-	44	-	5,370	-	5,370
Mausoleum Maintenance Trust	13,229	-	109	-	13,338	-	13,338
Regional Park Trust	32,736	-	4,191	939	35,988	-	35,988
Memorial Auditorium Renovation Trust	39,528	-	1,390	-	40,918	-	40,918
Recreation Trust	30,389	-	250	-	30,639	-	30,639
Municipal Golf Course Trust	37,362	-	243	20,671	16,934	7,729	24,663
Ambulance Service Trust	4,563	-	3,656	3,618	4,601	-	4,601
Municipal Airport Trust	1,541	-	13	-	1,554	-	1,554
Nichols Family Trust	424	-	3	111	316	-	316
Drug Tax Distribution Trust	7,197	-	60	-	7,257	-	7,257
Cemetery Beautification Trust	14,442	-	901	-	15,343	-	15,343
Cara Saunders Memorial Trust	526	-	4	-	530	-	530
Drug Awareness Trust	9,631	-	14,190	13,441	10,380	-	10,380
Employee Community Service Trust	3	-	-	-	3	-	3
Total Primary Government	19,303,713	3,001	40,174,923	41,242,799	18,238,838	2,352,900	20,591,738
Related Municipal Entities:							
Wellington Public Library	253,844	-	292,448	286,824	259,468	3,150	262,618
Wellington Public Building Commission	-	-	71,875	71,875	-	-	-
Wellington Health Care Authority	331,511	-	1,454,021	1,334,867	450,665	-	450,665
Total Reporting Entity (excluding Agency Funds)	\$ 19,889,068	\$ 3,001	\$ 41,993,267	\$ 42,936,365	\$ 18,948,971	\$ 2,356,050	\$ 21,305,021

COMPOSITION OF CASH:

Bank of Commerce	
Checking	\$ 2,591,726
Checking - Health Care Authority	450,664
Impact Bank	
Checking	10
Checking - Library	262,568
Certificates of Deposit	3,000,000
Security State Bank	
Checking	2,257
RCB Bank	
Savings	10
Kansas Municipal Investment Pool	
OMIP Overnight Pool	15,038,848
Cash on Hand	2,650
Cash on Hand - Library	50
Total Cash	21,348,783
Less: Agency Funds per Schedule 3	(43,762)
Total Reporting Entity (excluding Agency Funds)	\$ 21,305,021

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

CITY OF WELLINGTON, KANSAS  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

NOTE 1 - Summary of Significant Accounting Policies

The City of Wellington, Kansas (the City) is incorporated as a city of the second class under the provisions of the Kansas Constitution, Article 12, Section 5 and K.S.A. 14-101 et seq. The City operates under a Council - Manager form of government and provides the following services as authorized by its charter:

- |                                  |                            |             |
|----------------------------------|----------------------------|-------------|
| • Highways and Streets           | • Public Safety            | • Utilities |
| • Public Improvements            | Police                     | Electric    |
| • Culture & Recreation           | Fire                       | Water       |
| • Planning & Zoning              | Emergency Medical Services | Sewer       |
| • General Administrative Service |                            | Refuse      |

The financial statement and schedules of the City of Wellington, Kansas have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies follow below. Note 1 describes how the City's accounting policies differ from accounting principles generally accepted in the United States of America.

Financial Reporting Entity

The City is a municipal corporation governed by an elected Mayor and six-member Council. This financial statement presents the City (the municipality) and its related municipal entities, the Wellington Public Library, the Public Building Commission of the City of Wellington, Kansas, and the Wellington Health Care Authority (collectively, the City). These related municipal entities are included in the City's reporting entity because they were established to benefit the City and/or its constituents. This financial statement does not include the related municipal entity, The Housing Authority of the City of Wellington, Kansas.

*Related Municipal Entities:* A related municipal entity is determined by the following criteria. Whether the City exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the City. Related municipal entities are not required to be included in the City's audit by the *Kansas Municipal Audit and Accounting Guide* (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related municipal entities:

Wellington Housing Authority - The Housing Authority of the City of Wellington, Kansas is a municipal corporation responsible for operating the City's housing projects. The Housing Authority is governed by a City appointed five-member board. The Housing Authority can sue and be sued. Bond ordinances and the purchase of real property must be approved by the City. These financial statements do not include the Housing Authority. Separate audited financial statements are prepared and are available at the Housing Authority's administrative office.

Wellington Public Library - The City of Wellington Library Board operates the City's public library. The Library is governed by a City appointed eight-member board. Acquisition or disposition of real property or bond issuances must be approved by the City. These financial statements include the Library.

Public Building Commission - The Public Building Commission of the City of Wellington, Kansas was created to oversee the construction of public facilities as directed by the City Council. The Commission is governed by a City appointed five-member board. Acquisition or disposition of real property or bond issuances must be approved by the City. The City is acting as the fiduciary agent for the Commission. These financial statements include the Commission.

Wellington Health Care Authority - The Wellington Health Care Authority was created for the purpose of providing integrated hospital and other health care services in the City. The Authority is governed by a City appointed five-member board. Acquisition or disposition of real property or bond issuances must be approved by the City. The City collects and appropriates a dedicated health-care sales tax to the Authority. These financial statements include the Authority.

CITY OF WELLINGTON, KANSAS  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Basis of Accounting

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

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year ended December 31, 2022:

General Fund - the chief operating fund. 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 basis 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 Projects Fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

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 Funds - to account for assets held by the City in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

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.

CITY OF WELLINGTON, KANSAS  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The original budget was amended during the year ended December 31, 2022 for the Special Liability, Tourism and Convention, Municipal Golf Course and Electric, Waterworks & Sewage Utility funds .

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 the prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital improvement funds, capital project funds, trust funds and the following special purpose funds:

- Permanent Cemetery Endowment Fund
- Hazmat Response Fund
- Fire Prevention and Education Fund
- Police VIN Fund
- Asset Forfeiture Fund
- Equipment Reserve Fund
- Sanitation Equipment Reserve Fund
- Housing Authority Reserve Fund
- SCCDAT Grant Fund
- CDBG Housing Grant Fund
- ARPA Grant Fund
- Wellington Airport FAA Grant Fund
- Opioid Settlement Fund

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

NOTE 2 - Deposits and Investments

As of December 31, 2022, the City had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		<u>Rating U.S.</u>
		<u>Less than 1</u>	<u>More than 1</u>	
Kansas Municipal Investment Pool	\$ 15,038,848	\$ 15,038,848	\$ -	N/A
Total Fair Value	<u>\$ 15,038,848</u>	<u>\$ 15,038,848</u>	<u>\$ -</u>	

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

CITY OF WELLINGTON, KANSAS  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

NOTE 2 - Deposits and Investments (Continued)

*Investments.* K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices. As of December 31, 2022, the City held no such investments.

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, 2022, was as follows:

<u>Investment</u>	<u>Percentage of Investments</u>
Kansas Municipal Investment Pool	100%

*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 has no designated "peak periods." All deposits were fully secured as of December 31, 2022.

As of December 31, 2022, the City's carrying amount of deposits was \$5,596,653 and the bank balance was \$5,863,436. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$502,267 was covered by federal depository insurance and \$5,361,169 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

As of December 31, 2022, the Library's carrying amount of deposits was \$262,618 and the bank balance was \$274,005. 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 \$24,005 was collateralized with securities held by the pledging financial institution's agents in the Library's name.

As of December 31, 2022, the Health Care Authority's carrying amount of deposits was \$450,664 and the bank balance was \$450,664. 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 \$200,664 was collateralized with securities held by the pledging financial institution's agents in the City's name.

*Custodial credit risk - investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

As of December 31, 2022, the Municipality had invested \$15,038,848 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 the Financial Statements  
For the Year Ended December 31, 2022

NOTE 3 - Defined Benefit Pension Plan

*Plan Description.* The City and Library participate 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) by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$396,012 for KPERS and \$474,084 for KP&F for the year ended December 31, 2022. Contributions to the pension plan from the Library were \$12,772.

*Net Pension Liability.* As of December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$4,323,360 and \$4,879,215 for KP&F. The Library's proportionate share of the collective net pension liability reported by KPERS was \$141,867. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report, including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the KPERS website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

NOTE 4 - Other Long-Term Obligations from Operations

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

*Death and Disability Other Post-Employment Benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

CITY OF WELLINGTON, KANSAS  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

NOTE 5 - Compensated Absences

Each full-time employee of the service of the City shall accrue paid time off with each pay date. The number of hours accrued per pay period is based on the employee's years of service and shift length as detailed by the following table:

Years of Service	Regular (80/Hr Pay Period)		Law Enforcement (86/Hr Pay Period)		Fire & EMS (106/Hr Pay Period)	
	Per Pay Period	Maximum Accrual	Per Pay Period	Maximum Accrual	Per Pay Period	Maximum Accrual
1 - 10	4	144	4.5	155	7.385	264
11 - 12	4.75	164	5.25	176	8.135	284
13 - 15	5.25	177	5.75	190	8.635	297
16 +	5.5	192	6	207	8.885	312

Employees separating from the City with more than 6 months of service are entitled to payment for all accrued but unused vacation earned prior to separation up to the maximum accrual. An employee's maximum accrual is based on the employee's years of service and shift length as detailed by the above table.

All employees accumulate sick leave based on shift length as detailed by the below table. This sick leave accumulates first in a short- term sick leave account up to a maximum accrual based on shift length as detailed by the below table, then into a reserve sick leave account, with a maximum accrual based on shift length as detailed by the below table. The short- term account can be replenished during the year from the reserve sick leave account when the balance falls below the applicable short- term maximum. If an employee has used less than the applicable short- term maximum hours during a calendar year, they have the option of receiving one half of the balance of those remaining hours in cash with their last paycheck of the year.

	Per Pay Period	Short-Term Maximum	Reserve Maximum	Maximum Payout
Regular (80/Hr Pay Period)	4	64	960	104
Law Enforcement (86/Hr Pay Period)	4.5	69	1,032	112
Fire & EMS (106/Hr Pay Period)	7.385	120	1,771	180

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- term and reserve sick leave accounts, up to a maximum number of hours based on shift length as detailed by the above table.

The City has not estimated the liability for paid time off or sick leave which has been earned, but not taken, by City employees, as the amount cannot be reasonably estimated.

NOTE 6 - Contingencies

The City receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims would not have a material effect on any of the financial statements of the City as of December 31, 2022.

CITY OF WELLINGTON, KANSAS  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

NOTE 7 - Interfund Transfers

Operating transfers were as follows during the year ended December 31, 2022:

From	To	Amount	Regulatory Authority
General	Equipment Reserve	\$ 250,000	K.S.A. 12-1, 117
General	Capital Improvements	277,796	K.S.A. 12-1, 118
General	Municipal Airport	68,950	Bond Covenant
General	Municipal Golf Course	166,496	Council Motion
Permanent Cemetery Endowment	General	8,267	K.S.A. 12-1410
Municipal Airport	Bond and Interest	52,450	K.S.A. 12-825d
ARPA Grant	Tourism and Convention	150,580	Council Motion
ARPA Grant	Capital Improvements	50,000	Council Motion
Electric, Waterworks, and Sewage Utility	General	1,901,870	K.S.A. 12-825d
Electric, Waterworks, and Sewage Utility	Electric, Waterworks, and Sewage Capital Improvement	1,151,864	K.S.A. 12-825d
Sanitation Utility	General	166,680	K.S.A. 12-825d
Sanitation Utility	Sanitation Equipment Reserve	30,000	K.S.A. 12-825d
Sanitation Utility	Bond and Interest	119,400	K.S.A. 12-825d
		<u>\$ 4,394,353</u>	

NOTE 8 - Interfund Charges

The City uses interfund charger to share the cost of certain activities and projects across funds. Interfund charges are reported as interfund revenue in the reimbursed fund and as expenses in the reimbursing fund according to the underlying expense's natural function and department.

The 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 were paid through the General Fund and reimbursed by other funds as detailed by the following table during the year ended December 31, 2022:

Reimbursing Fund	Amount
Special Highway	\$ 135,000
Electric, Waterworks, and Sewage Utility	927,823
Sanitation Utility	91,963
	<u>\$ 1,154,786</u>

The Employee Benefit Fund is used to account for various employee benefit expenses which are partially allocated to other funds. Health care benefits were paid through the Employee Benefit Fund and reimbursed by other funds as detailed by the following table during the year ended December 31, 2022:

Reimbursing Fund	Amount
General	\$ 638,764
Municipal Golf Course	38,869
Electric, Waterworks, and Sewage Utility	315,941
Sanitation Utility	67,158
Municipal Airport	9,924
Liability Insurance	<u>\$ 1,070,656</u>



CITY OF WELLINGTON, KANSAS  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

**NOTE 8 - Interfund Charges (Continued)**

The Special Liability Fund is used to account for various insurance expenses which are partially allocated to other funds. Insurance premiums were paid through the Special Liability Fund and reimbursed by other funds as detailed by the following table during the year ended December 31, 2022:

Reimbursing Fund	Amount
General	\$ 144,079
Municipal Golf Course	8,585
Electric, Waterworks, and Sewage Utility	452,965
Sanitation Utility	23,050
Municipal Airport	9,854
	\$ 638,533

The City meters but does not bill other City funds for utility services.

**NOTE 9 - Long-Term Debt**

The following table summarizes changes in the City's long-term debt for the year ended December 31, 2022:

<u>Type of Issue</u>	<u>Beginning Principal Outstanding</u>	<u>Additions to Principal</u>	<u>Reductions of Principal</u>	<u>Ending Principal Outstanding</u>	<u>Interest Paid</u>
<b>Primary Government:</b>					
General Obligation Bonds	\$ 19,385,263	\$ -	\$ 2,609,595	\$ 16,775,668	\$ 380,650
Revenue Bonds	3,955,000	-	200,000	3,755,000	120,280
KDHE Loans	-	57,265	-	57,265	-
Finance Leases	967,183	70,000	396,646	640,537	20,036
<b>Total Primary Government</b>	<b>24,307,446</b>	<b>127,265</b>	<b>3,206,241</b>	<b>21,228,470</b>	<b>520,966</b>
<b>Related Municipal Entity:</b>					
Public Building Commission Revenue Bonds	645,000	-	45,000	600,000	26,875
<b>Total Reporting Entity</b>	<b>\$ 24,952,446</b>	<b>\$ 127,265</b>	<b>\$ 3,251,241</b>	<b>\$ 21,828,470</b>	<b>\$ 547,841</b>

**General Obligation Bonds.** The following table details the City's outstanding general obligation debt as of December 31, 2022:

<u>Issue</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Amount Outstanding</u>
General Obligation Bonds, Series 2011-C	9/22/2011	9/22/2031	4.00%	\$ 394,200	\$ 215,668
General Obligation Elec Wtrwks & Sew Util Sys Refunding Bonds, Series 2015	8/1/2015	11/1/2027	2.00 - 3.00%	5,035,000	4,230,000
General Obligation Refunding Bonds, Series 2015-B	12/15/2015	10/1/2024	2.00%	1,495,000	275,000
General Obligation Bonds, Series 2018	11/6/2018	8/1/2039	3.00 - 4.00%	1,125,000	1,015,000
General Obligation Bonds, Series 2019-A	4/9/2019	11/1/2039	2.50 - 3.00%	1,765,000	1,585,000
Taxable General Obligation Bonds, Series 2019-B	4/9/2019	11/1/2034	3.50 - 4.00%	555,000	480,000
General Obligation Bonds, Series 2021	3/1/2021	3/1/2026	0.00%	500,000	400,000
General Obligation Refunding Bonds, Series 2021-B	6/8/2021	9/1/2028	1.00 - 2.00%	1,270,000	1,025,000
General Obligation Bonds, Series 2021-C	7/27/2021	9/1/2030	1.00 - 1.10%	7,665,000	6,945,000
General Obligation Bonds, Series 2021-D	7/27/2021	11/1/2041	0.30 - 2.10%	630,000	605,000
					<b>\$ 16,775,668</b>

CITY OF WELLINGTON, KANSAS  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

NOTE 9 - Long-Term Debt (Continued)

Annual debt service requirements to maturity for the City's outstanding general obligation debt is as follows:

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,300,379	\$ 328,248	\$ 2,628,627
2024	2,226,194	286,448	2,512,642
2025	2,187,042	241,760	2,428,802
2026	2,217,924	197,943	2,415,867
2027	2,163,841	155,271	2,319,112
2028 - 2032	4,045,288	402,538	4,447,826
2033 - 2037	1,115,000	177,073	1,292,073
2038 - 2041	520,000	25,649	545,649
	<u>\$ 16,775,668</u>	<u>\$ 1,814,930</u>	<u>\$ 18,590,598</u>

*Revenue Bonds.* The following table details the City's outstanding revenue bond debt as of December 31, 2022:

<u>Issue</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Amount Outstanding</u>
Elec, Wtrwks & Sew Util Sys Revenue Bonds, Series 2016	4/7/2016	11/1/2036	2.00 - 3.50%	<u>\$ 4,755,000</u>	<u>\$ 3,755,000</u>

Annual debt service requirements to maturity for the City's outstanding revenue bond debt is as follows:

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 200,000	\$ 116,280	\$ 316,280
2024	200,000	112,280	312,280
2025	230,000	108,280	338,280
2026	240,000	101,380	341,380
2027	250,000	94,180	344,180
2028 - 2032	1,375,000	341,850	1,716,850
2033	1,260,000	110,160	1,370,160
	<u>\$ 3,755,000</u>	<u>\$ 984,410</u>	<u>\$ 4,739,410</u>

CITY OF WELLINGTON, KANSAS  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

NOTE 9 - Long-Term Debt (Continued)

*Finance Leases.* The following table details the City's outstanding finance lease obligations as of December 31, 2022:

<u>Issue</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Amount Outstanding</u>
Fire Engine/Tender Truck	1/5/2015	7/5/2025	2.40%	\$ 560,435	\$ 143,021
Ambulance F 450	8/1/2018	8/1/2023	3.20%	159,200	19,193
Directional Drill	4/19/2019	6/3/2024	2.90%	228,935	68,413
Refuse Truck	1/22/2020	4/1/2025	3.40%	134,766	58,739
Ambulance E 4500	5/12/2020	5/12/2023	2.21%	170,263	19,469
Bucket Truck	9/25/2020	9/25/2025	2.60%	250,000	141,830
Street Sweeper	7/8/2021	7/8/2025	1.65%	200,000	126,571
Rec Comm Parking Lot	2/18/2022	12/1/2031	1.75%	70,000	63,301
					<u>\$ 640,537</u>

Annual debt service requirements to maturity for the City's finance lease obligations are as follows:

Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
December 31, 2023	\$ 277,077	\$ 9,341	\$ 286,418
2024	213,994	4,676	218,670
2025	106,161	1,597	107,758
2026	6,904	768	7,672
2027	7,027	646	7,673
2028 - 2031	29,374	1,316	30,690
	<u>\$ 640,537</u>	<u>\$ 18,344</u>	<u>\$ 658,881</u>

On February 18, 2022, the City entered into a lease purchase agreement with a local financial institution in the amount of \$70,000. Proceeds from the agreement were used to finance a new parking lot at the Recreation Commission. The agreement carries an interest rate of 1.75%, requires annual payments of \$7,672 and is scheduled for final maturity on December 1, 2031.

*Revolving Loan.* On February 1, 2022, the City Council authorized the execution of a loan agreement between the City and the Kansas Department of Health and Environment (KDHE). Proceeds from the loan will be used to finance the cost of the water system improvements. The loan is for a maximum principal of \$634,706 and carries a gross interest rate of 1.31%. As of December 31, 2022, the City has drawn \$57,265 on the loan. An amortization schedule for the loan is not yet available since the loan has not been finalized.

*Related Municipal Entity - Revenue Bond.* The following table details the Public Building Commission's outstanding revenue bond debt as of December 31, 2022:

<u>Issue</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Amount Outstanding</u>
Public Building Commission Revenue Bonds, Series 2014	1/1/2014	12/1/2033	3.00 - 4.50%	<u>\$ 960,000</u>	<u>\$ 600,000</u>

CITY OF WELLINGTON, KANSAS  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

NOTE 9 - Long-Term Debt (Continued)

Annual debt service requirements to maturity for the Public Building Commission's outstanding revenue bond debt are as follows:

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 45,000	\$ 25,525	\$ 70,525
2024	45,000	23,725	68,725
2025	50,000	21,925	71,925
2026	50,000	19,925	69,925
2027	50,000	17,925	67,925
2028 - 2032	295,000	55,300	350,300
2033	65,000	2,925	67,925
	<u>\$ 600,000</u>	<u>\$ 167,250</u>	<u>\$ 767,250</u>

NOTE 10 - Landfill Closure Costs and Post-Closure Costs

In 2006, the City entered into an agreement with Sumner County to purchase the municipal landfill formerly operated by Sumner County. The municipal solid waste landfill was closed and capped in 1994. State and federal laws and regulations require certain maintenance and monitoring functions to continue for 30 years after closure. Estimates of future costs are not maintained for this closed landfill. The City continues to operate the transfer station and construction and demolition disposal site at this location.

NOTE 11 - Health Care Authority

The Wellington Health Care Authority (HCA) is a separate legal entity of the City. The City owns a hospital building which it previously leased to the HCA. The HCA operated a hospital at this location under the name of Sumner Regional Medical Center. The HCA sold its hospital business to a private entity in October 2018. The private entity leased a portion of the hospital building from the City until it ceased operations in March 2020. The City has since leased a portion of the hospital building to a different private entity who operates the emergency department.

In 2015, the citizens of Wellington authorized a 1% dedicated sales tax which is collected by the City and remitted to the HCA. The HCA continues to use the 1% dedicated sales tax for payments on HCA debts and improvements and the maintenance of the hospital building. The amount of sales tax collected by the City and remitted to the HCA during the year ended December 31, 2022, was \$1,580,710.

*City Forbearance Agreement.* The HCA received financial assistance from the City in the form of utility services, bond payments, loans, and a loan guarantee prior to selling its hospital business in 2018. This financial support was codified in a forbearance agreement dated September 1, 2015, between the City and HCA. The total sum covered by the agreement was \$1,519,343. The agreement called for the HCA to repay this amount at 3.00% interest before December 31, 2017. The HCA made no payments against the agreement until August 2021 when the HCA began repaying \$40,000 per month against the agreement. The balance of the forbearance agreement as of December 31, 2022, was \$839,343 plus accrued and unpaid interest.

*KPERS Unfunded Actuarial Liability.* Prior to selling its hospital business in 2018 the HCA participated in KPERS. Upon withdrawing from KPERS the HCA's unfunded actuarial liability became due and payable. The HCA has made no payments against this liability. The balance of the liability as of December 31, 2022, was \$2,918,099. The HCA is negotiating with KPERS to have this liability discharged.

*KPERS Reporting Liability.* Prior to selling its hospital business in 2018 the HCA incurred both employer and employee reporting liabilities to KPERS. The original balance of this liability was approximately \$1,400,000. The HCA reached an agreement with KPERS to make monthly payments against the balance. The balance of the liability as of December 31, 2022, was \$571,107.

CITY OF WELLINGTON, KANSAS  
Notes to the Financial Statements  
For the Year Ended December 31, 2022

NOTE 11 - Health Care Authority (Continued)

*Accounts Payable.* Prior to selling its hospital business in 2018 the HCA incurred accounts payable due to vendors. The HCA did not remit payment to these vendors due to an insufficiency of cash. Should a vendor pursue repayment, the HCA would consider repayment based on current financial resources. Management estimates the balance of potential accounts payable as of December 31, 2022, was \$619,288. These balances are not reported as accounts payable as the vendors are not pursuing repayment.

*Vendor Settlement.* On March 28, 2019, the HCA entered into a settlement with a vendor to settle an outstanding balance. At the time of settlement, the balance was \$2,418,134. The settlement calls for the HCA to make monthly payments of \$20,000 to the vendor and for the vendor to discharge any outstanding balance upon the expiration of the dedicated sales tax in 2025.

*Pledge to City.* During 2020, the HCA pledged to appropriate \$20,000 per month to the City for improvements and the maintenance of the Hospital Building. These appropriations will continue until the dedicated sales tax expires in 2025. The HCA also made a one-time \$100,000 appropriation to the City during 2021. The total appropriated to the City by the HCA during the year ended December 31, 2022, was \$240,000.

NOTE 12 - Risk Management

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

The City has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the City has joined together with other cities in the State to participate in Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The City pays annual premium to KMIT for its workers' compensation insurance coverage. The agreement to participate provides that KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management.

During the ordinary course of its operations, the City is a party to various claims, legal actions and complaints. In the opinion of management and legal counsel, no such claims, legal actions or complaints would not have a material effect on any of the financial statements of the City as of December 31, 2022.

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CITY OF WELLINGTON, KANSAS  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022

<u>Funds</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 Funds:					
General	\$ 9,703,721	\$ -	\$ 9,703,721	\$ 8,862,928	\$ [840,793]
Special Purpose Funds:					
Ambulance and Fire					
Fighting Equipment	143,531	-	143,531	108,282	[35,249]
Library	252,350	-	252,350	252,350	-
Special Highway	252,797	-	252,797	186,729	[66,068]
Employee Benefit	1,495,538	-	1,495,538	1,332,955	[162,583]
Special Liability	749,544	-	749,544	724,222	[25,322]
Hospital Sales Tax	1,750,000	-	1,750,000	1,580,710	[169,290]
Special Alcohol and Drug	18,028	-	18,028	17,250	[778]
Special Parks and Recreation	55,627	-	55,627	23,160	[32,467]
Tourism and Convention	224,190	-	224,190	185,580	[38,610]
Bond and Interest Funds:					
Bond and Interest	1,209,767	-	1,209,767	1,150,992	[58,775]
Business Funds:					
Municipal Airport	368,854	-	368,854	368,198	[656]
Municipal Golf Course	546,230	-	546,230	510,150	[36,080]
Electric, Waterworks & Sewage Utility	21,890,416	17,840	21,908,256	21,111,446	[796,810]
Sanitation Utility	1,925,333	-	1,925,333	1,833,006	[92,327]

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
<b>Receipts</b>				
<b>Taxes and Shared Receipts</b>				
Ad Valorem Property Tax	\$ 1,467,216	\$ 1,586,878	\$ 1,710,924	\$ [124,046]
NRP Rebate	[61,254]	[41,316]	[36,401]	[4,915]
Delinquent Tax	64,476	54,440	50,000	4,440
Motor Vehicle Tax	237,517	213,363	214,776	[1,413]
Recreational Vehicle Tax	3,477	3,293	3,003	290
16/20 M Vehicle Tax	1,324	1,106	1,171	[65]
Commercial Vehicle Tax	4,198	4,845	4,329	516
Watercraft Tax	54	14	739	[725]
Weed Tax	9,204	11,743	7,500	4,243
Franchise Tax	193,035	240,841	204,000	36,841
Sales Tax	1,272,226	1,323,368	1,220,000	103,368
Compensating Use Tax	207,255	257,506	160,000	97,506
<b>Intergovernmental</b>				
Local Alcohol Liquor Tax	19,858	20,873	16,280	4,593
Special Highway Tax	84,652	84,710	84,000	710
Federal Grants	40,457	36,545	-	36,545
State Grants	22,122	23,312	17,387	5,925
County Shared Revenue	307,638	334,727	308,156	26,571
Licenses and Permits	388,990	399,493	324,775	74,718
Fines, Forfeitures and Penalties	64,674	58,363	61,000	[2,637]
<b>Charges for Services</b>				
Ambulance Fees	822,415	922,406	656,160	266,246
Other Charges for Service	41,767	36,846	36,050	796
<b>Use of Money and Property</b>				
Interest Income	10,332	45,549	9,772	35,777
Property Sale/Rent	60,570	46,922	32,807	14,115
<b>Other Receipts</b>				
Reimbursed Expense	16,586	55,213	57,550	[2,337]
Miscellaneous	19,076	361,974	-	361,974
Interfund Revenue	1,100,923	1,154,786	1,154,786	-
Operating Transfers In	<u>2,073,436</u>	<u>2,076,816</u>	<u>2,068,550</u>	<u>8,266</u>
<b>Total Receipts</b>	<u>8,472,224</u>	<u>9,314,616</u>	<u>\$ 8,367,314</u>	<u>\$ 947,302</u>

See independent auditor's report on the financial statements.



CITY OF WELLINGTON, KANSAS  
 General Fund (Continued)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
<b>Expenditures</b>				
Mayor and City Council				
Personal Services	\$ 10,457	\$ 10,348	\$ 9,797	\$ 551
Contractual Services	1,284	2,464	2,350	114
Commodities	100	344	1,000	[656]
	<u>11,841</u>	<u>13,156</u>	<u>13,147</u>	<u>9</u>
City Manager's Office				
Personal Services	264,625	274,718	278,268	[3,550]
Contractual Services	5,117	8,533	7,340	1,193
Commodities	927	2,047	2,250	[203]
	<u>270,669</u>	<u>285,298</u>	<u>287,858</u>	<u>[2,560]</u>
City Clerk's Office				
Personal Services	265,611	275,118	275,339	[221]
Contractual Services	39,048	34,796	39,150	[4,354]
Commodities	3,164	5,880	5,450	430
	<u>307,823</u>	<u>315,794</u>	<u>319,939</u>	<u>[4,145]</u>
Utility Collections				
Personal Services	217,050	247,519	256,895	[9,376]
Contractual Services	59,013	54,549	61,850	[7,301]
Commodities	7,629	15,059	10,700	4,359
	<u>283,692</u>	<u>317,127</u>	<u>329,445</u>	<u>[12,318]</u>
General Services				
Contractual Services	124,401	92,954	97,515	[4,561]
Commodities	17,253	31,248	26,800	4,448
	<u>141,654</u>	<u>124,202</u>	<u>124,315</u>	<u>[113]</u>
Janitorial				
Personal Services	43,594	44,618	44,728	[110]
Contractual Services	2,632	5,269	3,530	1,739
Commodities	5,552	6,422	7,410	[988]
	<u>51,778</u>	<u>56,309</u>	<u>55,668</u>	<u>641</u>
IT/GIS				
Personal Services	76,102	77,634	84,227	[6,593]
Contractual Services	942	626	3,350	[2,724]
Commodities	1,176	517	2,520	[2,003]
	<u>78,220</u>	<u>78,777</u>	<u>90,097</u>	<u>[11,320]</u>

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
 General Fund (Continued)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Expenditures - Continued				
Police Department				
Personal Services	\$ 1,413,346	\$ 1,560,107	\$ 1,641,431	\$ [81,324]
Contractual Services	152,451	153,058	120,200	32,858
Commodities	83,244	90,790	90,000	790
Capital Outlay	1,683	-	-	-
	<u>1,650,724</u>	<u>1,803,955</u>	<u>1,851,631</u>	<u>[47,676]</u>
Fire Department				
Personal Services	1,882,977	1,939,085	2,038,634	[99,549]
Contractual Services	181,179	175,588	161,760	13,828
Commodities	159,652	209,502	146,000	63,502
Capital Outlay	5,000	-	-	-
	<u>2,228,808</u>	<u>2,324,175</u>	<u>2,346,394</u>	<u>[22,219]</u>
Municipal Auditorium				
Contractual Services	28,904	45,568	34,000	11,568
Commodities	252	15,657	13,000	2,657
Capital Outlay	-	5,000	11,000	[6,000]
	<u>29,156</u>	<u>66,225</u>	<u>58,000</u>	<u>8,225</u>
Park Department				
Personal Services	186,452	188,692	196,254	[7,562]
Contractual Services	24,644	36,566	17,449	19,117
Commodities	22,868	36,093	35,000	1,093
	<u>233,964</u>	<u>261,351</u>	<u>248,703</u>	<u>12,648</u>
Swimming Pool				
Contractual Services	17,353	41,237	37,000	4,237
Commodities	19,523	2,213	1,000	1,213
	<u>36,876</u>	<u>43,450</u>	<u>38,000</u>	<u>5,450</u>
Street Department				
Personal Services	621,142	640,738	754,801	[114,063]
Contractual Services	110,827	153,111	166,300	[13,189]
Commodities	155,907	233,605	195,860	37,745
Capital Outlay	4,500	1,747	-	1,747
	<u>892,376</u>	<u>1,029,201</u>	<u>1,116,961</u>	<u>[87,760]</u>
Cemetery				
Personal Services	111,417	110,950	115,485	[4,535]
Contractual Services	5,532	18,435	6,000	12,435
Commodities	25,204	30,038	25,675	4,363
Capital Outlay	16,430	-	-	-
	<u>158,583</u>	<u>159,423</u>	<u>147,160</u>	<u>12,263</u>

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
 General Fund (Continued)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures - Continued				
Engineering, Planning and Inspection				
Personal Services	202,481	211,518	210,239	1,279
Contractual Services	24,622	25,176	38,650	[13,474]
Commodities	4,883	12,790	7,850	4,940
	<u>231,986</u>	<u>249,484</u>	<u>256,739</u>	<u>[7,255]</u>
Legal and Police Court				
Personal Services	\$ 146,018	\$ 150,323	\$ 152,522	\$ [2,199]
Contractual Services	46,569	52,568	57,668	[5,100]
Commodities	468	831	1,540	[709]
	<u>193,055</u>	<u>203,722</u>	<u>211,730</u>	<u>[8,008]</u>
Lake Recreation				
Personal Services	220,084	229,866	233,307	[3,441]
Contractual Services	13,160	16,730	15,660	1,070
Commodities	40,220	44,899	43,900	999
Capital Outlay	-	2,398	2,400	[2]
	<u>273,464</u>	<u>293,893</u>	<u>295,267</u>	<u>[1,374]</u>
Facilities				
Personal Services	84,136	88,319	87,396	923
Contractual Services	137,833	166,459	66,600	99,859
Commodities	24,707	17,581	13,600	3,981
	<u>246,676</u>	<u>272,359</u>	<u>167,596</u>	<u>104,763</u>
Appropriations				
Appropriation to Chisholm Trail Museum	7,500	7,500	7,500	-
Appropriation to Senior Citizens Center	12,000	11,500	11,500	-
Appropriation to Futures Unlimited	6,250	12,500	12,500	-
Miscellaneous Appropriation	12,000	12,000	12,000	-
	<u>37,750</u>	<u>43,500</u>	<u>43,500</u>	<u>-</u>
Non-Departmental				
Contractual Services	264,435	159,171	903,054	[743,883]
Commodities	2,014	[886]	1,775	[2,661]
	<u>266,449</u>	<u>158,285</u>	<u>904,829</u>	<u>[746,544]</u>
Operating Transfers Out	<u>784,363</u>	<u>763,242</u>	<u>796,742</u>	<u>[33,500]</u>
Total Expenditures	<u>8,409,907</u>	<u>8,862,928</u>	<u>\$ 9,703,721</u>	<u>\$ [840,793]</u>
Receipts Over [Under] Expenditures	62,317	451,688		
Unencumbered Cash, Beginning	<u>1,829,711</u>	<u>1,892,028</u>		
Unencumbered Cash, Ending	<u>\$ 1,892,028</u>	<u>\$ 2,343,716</u>		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
 Ambulance and Fire Fighting Equipment Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance Over Under <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 86,320	\$ 81,466	\$ 90,276	\$ [8,810]
NRP Rebate	[3,604]	-	[1,921]	1,921
Delinquent Tax	3,708	3,146	2,500	646
Motor Vehicle Tax	13,074	12,519	12,651	[132]
Recreational Vehicle Tax	191	194	177	17
16/20 M Vehicle Tax	77	61	69	[8]
Commercial Vehicle Tax	231	285	255	30
Watercraft Tax	3	1	44	[43]
Use of Money and Property				
Interest Income	195	712	248	464
<b>Total Receipts</b>	<u>100,195</u>	<u>98,384</u>	<u>\$ 104,299</u>	<u>\$ [5,915]</u>
<b>Expenditures</b>				
Capital Outlay	122,845	108,282	\$ 135,831	\$ [27,549]
Contingency	-	-	7,700	[7,700]
<b>Total Expenditures</b>	<u>122,845</u>	<u>108,282</u>	<u>\$ 143,531</u>	<u>\$ [35,249]</u>
Receipts Over [Under] Expenditures	[22,650]	[9,898]		
Unencumbered Cash, Beginning	<u>69,723</u>	<u>47,073</u>		
Unencumbered Cash, Ending	<u>\$ 47,073</u>	<u>\$ 37,175</u>		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
 Library Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 215,800	\$ 209,135	\$ 225,680	\$ [16,545]
NRP Rebate	[9,009]	[5,450]	[4,801]	[649]
Delinquent Tax	9,237	7,858	7,000	858
Motor Vehicle Tax	32,689	31,298	31,629	[331]
Recreational Vehicle Tax	478	484	442	42
16/20 M Vehicle Tax	191	152	172	[20]
Commercial Vehicle Tax	577	712	638	74
Watercraft Tax	7	2	109	[107]
<b>Total Receipts</b>	<u>249,970</u>	<u>244,191</u>	<u>\$ 260,869</u>	<u>\$ [16,678]</u>
<b>Expenditures</b>				
Appropriation to Library Board	<u>241,125</u>	<u>252,350</u>	<u>\$ 252,350</u>	<u>\$ -</u>
<b>Total Expenditures</b>	<u>241,125</u>	<u>252,350</u>	<u>\$ 252,350</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	8,845	[8,159]		
Unencumbered Cash, Beginning	<u>268</u>	<u>9,113</u>		
Unencumbered Cash, Ending	<u>\$ 9,113</u>	<u>\$ 954</u>		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
Special Highway Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Intergovernmental				
Fuel Tax	\$ 220,796	\$ 205,757	\$ 197,030	\$ 8,727
Use of Money and Property				
Interest Income	200	1,455	219	1,236
Property Sale/Rent	25,650	27,000	-	27,000
Other Receipts				
Lease Proceeds	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>446,646</u>	<u>234,212</u>	<u>\$ 197,249</u>	<u>\$ 36,963</u>
Expenditures				
Contractual Services	135,000	135,000	\$ 135,000	\$ -
Capital Outlay	243,436	51,729	51,729	-
Contingency	<u>-</u>	<u>-</u>	<u>66,068</u>	<u>[66,068]</u>
Total Expenditures	<u>378,436</u>	<u>186,729</u>	<u>\$ 252,797</u>	<u>\$ [66,068]</u>
Receipts Over [Under] Expenditures	68,210	47,483		
Unencumbered Cash, Beginning	<u>81,354</u>	<u>149,564</u>		
Unencumbered Cash, Ending	<u>\$ 149,564</u>	<u>\$ 197,047</u>		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
Employee Benefit Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Use of Money and Property				
Interest Income	\$ 280	\$ 1,621	\$ 282	\$ 1,339
Other Receipts				
Employee Contributions	304,716	300,786	312,972	[12,186]
COBRA and Component Unit Contributions	39,382	40,972	47,792	[6,820]
Miscellaneous	8,408	174	-	174
Interfund Revenue	<u>1,060,154</u>	<u>1,070,656</u>	<u>1,045,146</u>	<u>25,510</u>
Total Receipts	<u>1,412,940</u>	<u>1,414,209</u>	<u>\$ 1,406,192</u>	<u>\$ 8,017</u>
Expenditures				
Insurance Premiums	1,351,301	1,317,504	\$ 1,416,534	\$ [99,030]
Contractual Services	22,291	15,451	53,072	[37,621]
Miscellaneous	-	-	25,932	[25,932]
Total Expenditures	<u>1,373,592</u>	<u>1,332,955</u>	<u>\$ 1,495,538</u>	<u>\$ [162,583]</u>
Receipts Over [Under] Expenditures	39,348	81,254		
Unencumbered Cash, Beginning	<u>90,220</u>	<u>129,568</u>		
Unencumbered Cash, Ending	<u>\$ 129,568</u>	<u>\$ 210,822</u>		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
 Special Liability Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
<b>Receipts</b>				
Use of Money and Property				
Interest Income	\$ 218	\$ 922	\$ 882	\$ 40
Other Receipts				
Reimbursed Expense	88,275	76,862	76,862	-
Interfund Revenue	<u>596,747</u>	<u>638,533</u>	<u>521,241</u>	<u>117,292</u>
Total Receipts	<u>685,240</u>	<u>716,317</u>	<u>\$ 598,985</u>	<u>\$ 117,332</u>
<b>Expenditures</b>				
Contractual Services	592,142	721,775	\$ 719,567	\$ 2,208
Contingency	<u>-</u>	<u>2,447</u>	<u>29,977</u>	<u>[27,530]</u>
Total Expenditures	<u>592,142</u>	<u>724,222</u>	<u>\$ 749,544</u>	<u>\$ [25,322]</u>
Receipts Over [Under] Expenditures	93,098	[7,905]		
Unencumbered Cash, Beginning	<u>57,461</u>	<u>150,559</u>		
Unencumbered Cash, Ending	<u>\$ 150,559</u>	<u>\$ 142,654</u>		

See independent auditor's report on the financial statements.



CITY OF WELLINGTON, KANSAS  
Hospital Sales Tax Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenue				
Sales Tax	\$ 1,256,466	\$ 1,323,185	\$ 1,400,000	\$ [76,815]
Compensating Use Tax	<u>222,269</u>	<u>257,525</u>	<u>350,000</u>	<u>[92,475]</u>
Total Receipts	<u>1,478,735</u>	<u>1,580,710</u>	<u>\$ 1,750,000</u>	<u>\$ [169,290]</u>
Expenditures				
Appropriation to Health Care Authority	<u>1,478,735</u>	<u>1,580,710</u>	<u>\$ 1,750,000</u>	<u>\$ [169,290]</u>
Total Expenditures	<u>1,478,735</u>	<u>1,580,710</u>	<u>\$ 1,750,000</u>	<u>\$ [169,290]</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
Special Alcohol and Drug Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Intergovernmental				
Local Alcohol Liquor Tax	\$ 19,858	\$ 20,873	\$ 16,280	\$ 4,593
Use of Money and Property				
Interest Income	<u>18</u>	<u>57</u>	<u>17</u>	<u>40</u>
Total Receipts	<u>19,876</u>	<u>20,930</u>	<u>\$ 16,297</u>	<u>\$ 4,633</u>
Expenditures				
Miscellaneous Appropriation	<u>20,750</u>	<u>17,250</u>	<u>\$ 18,028</u>	<u>\$ [778]</u>
Total Expenditures	<u>20,750</u>	<u>17,250</u>	<u>\$ 18,028</u>	<u>\$ [778]</u>
Receipts Over [Under] Expenditures	[874]	3,680		
Unencumbered Cash, Beginning	<u>5,428</u>	<u>4,554</u>		
Unencumbered Cash, Ending	<u>\$ 4,554</u>	<u>\$ 8,234</u>		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
Special Parks and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance Over Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Intergovernmental				
Local Alcohol Liquor Tax	\$ 19,858	\$ 20,873	\$ 16,280	\$ 4,593
Use of Money and Property				
Interest Income	<u>69</u>	<u>315</u>	<u>63</u>	<u>252</u>
Total Receipts	<u>19,927</u>	<u>21,188</u>	<u>\$ 16,343</u>	<u>\$ 4,845</u>
Expenditures				
Capital Outlay	2,993	23,160	\$ 31,700	\$ [8,540]
Contingency	<u>-</u>	<u>-</u>	<u>23,927</u>	<u>[23,927]</u>
Total Expenditures	<u>2,993</u>	<u>23,160</u>	<u>\$ 55,627</u>	<u>\$ [32,467]</u>
Receipts Over [Under] Expenditures	16,934	[1,972]		
Unencumbered Cash, Beginning	<u>23,503</u>	<u>40,437</u>		
Unencumbered Cash, Ending	<u>\$ 40,437</u>	<u>\$ 38,465</u>		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
 Tourism and Convention Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
<b>Receipts</b>				
Taxes and Shared Revenue				
Transient Guest Tax	\$ 37,891	\$ 52,870	\$ 52,870	\$ -
Use of Money and Property				
Interest Income	61	225	245	[20]
Operating Transfers In	-	150,580	150,580	-
<b>Total Receipts</b>	<u>37,952</u>	<u>203,675</u>	<u>\$ 203,695</u>	<u>\$ [20]</u>
<b>Expenditures</b>				
Contractual Services	22,500	15,000	\$ 15,000	\$ -
Miscellaneous Appropriation	20,000	170,580	170,580	-
Contingency	-	-	38,610	[38,610]
<b>Total Expenditures</b>	<u>42,500</u>	<u>185,580</u>	<u>\$ 224,190</u>	<u>\$ [38,610]</u>
Receipts Over [Under] Expenditures	[4,548]	18,095		
Unencumbered Cash, Beginning	<u>25,043</u>	<u>20,495</u>		
Unencumbered Cash, Ending	<u>\$ 20,495</u>	<u>\$ 38,590</u>		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
 Non-Budgeted Special Purpose Funds  
 Schedule of Receipts and Expenditures - Actual\*  
 Regulatory Basis  
 For the Year Ended December 31, 2022

	Permanent Cemetery Endowment Fund	Hazmat Response Fund	Fire Prevention and Education Fund	Police VIN Fund	Asset Forfeiture Fund	Equipment Reserve Fund	Sanitation Equipment Reserve Fund	Housing Authority Reserve Fund
<b>Receipts</b>								
Intergovernmental								
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,574	\$ -	\$ -
Fees	-	-	-	20,712	-	-	-	-
Use of Money and Property								
Interest Income	1,294	56	4	152	37	-	411	-
Property Sale/Rent	4,291	-	-	-	-	-	-	-
Other Receipts								
Reimbursed Expense	-	171	-	-	-	58,930	-	-
Operating Transfers In	-	-	-	-	-	250,000	30,000	-
<b>Total Receipts</b>	<u>5,585</u>	<u>227</u>	<u>4</u>	<u>20,864</u>	<u>37</u>	<u>333,504</u>	<u>30,411</u>	<u>-</u>
<b>Expenditures</b>								
Contractual Services	-	-	-	327	-	-	-	-
Commodities	-	1,867	-	17,760	-	-	-	-
Capital Outlay	-	-	-	-	-	281,809	52,592	-
Operating Transfers Out	8,267	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>8,267</u>	<u>1,867</u>	<u>-</u>	<u>18,087</u>	<u>-</u>	<u>281,809</u>	<u>52,592</u>	<u>-</u>
Receipts Over [Under] Expenditures	[2,682]	[1,640]	4	2,777	37	51,695	[22,181]	-
Unencumbered Cash, Beginning	<u>158,711</u>	<u>7,112</u>	<u>428</u>	<u>12,588</u>	<u>4,442</u>	<u>169,620</u>	<u>49,517</u>	<u>121,075</u>
Unencumbered Cash, Ending	<u>\$ 156,029</u>	<u>\$ 5,472</u>	<u>\$ 432</u>	<u>\$ 15,365</u>	<u>\$ 4,479</u>	<u>\$ 221,315</u>	<u>\$ 27,336</u>	<u>\$ 121,075</u>

\* - These funds are not required to be budgeted.

CITY OF WELLINGTON, KANSAS  
Grant Funds  
Schedule of Receipts and Expenditures - Actual\*  
Regulatory Basis  
For the Year Ended December 31, 2022

	SCCDAT Grant Fund	CDBG Housing Grant Fund	ARPA Grant Fund	Wellington Airport FAA Grant Fund	Opioid Settlement Fund
<b>Receipts</b>					
Intergovernmental					
Federal Grants	\$ 127,045	\$ 5,900	\$ 584,646	\$ -	\$ -
Other Receipts					
Miscellaneous	-	-	-	-	1,855
Use of Money and Property					
Interest Income	<u>71</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Receipts</b>	<u>127,116</u>	<u>5,900</u>	<u>584,646</u>	<u>-</u>	<u>1,855</u>
<b>Expenditures</b>					
Personal Services	91,916	-	-	-	-
Contractual Services	30,643	5,900	10,674	47,556	-
Commodities	6,040	-	-	-	-
Capital Outlay	-	-	203,591	-	-
Transfer Out	<u>-</u>	<u>-</u>	<u>200,580</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>128,599</u>	<u>5,900</u>	<u>414,845</u>	<u>47,556</u>	<u>-</u>
Receipts Over [Under] Expenditures	[1,483]	-	169,801	[47,556]	1,855
Unencumbered Cash, Beginning	<u>8,519</u>	<u>-</u>	<u>495,404</u>	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 7,036</u>	<u>\$ -</u>	<u>\$ 665,205</u>	<u>\$ [47,556]</u>	<u>\$ 1,855</u>

\* - These funds are not required to be budgeted.

CITY OF WELLINGTON, KANSAS  
 Bond and Interest Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
<b>Receipts</b>				
Taxes and Shared Receipts				
Ad Valorem Property Tax	\$ 784,873	\$ 672,234	\$ 726,219	\$ [53,985]
NRP Rebate	[32,769]	[17,537]	[15,451]	[2,086]
Special Assessments	149,922	110,804	101,125	9,679
Delinquent Tax	28,108	25,596	20,000	5,596
Motor Vehicle Tax	102,817	113,256	114,900	[1,644]
Recreational Vehicle Tax	1,505	1,755	1,606	149
16/20 M Vehicle Tax	569	479	626	[147]
Commercial Vehicle Tax	1,818	2,589	2,316	273
Watercraft Tax	24	8	395	[387]
Use of Money and Property				
Interest Income	1,171	4,641	1,098	3,543
Operating Transfers In	134,433	171,850	168,871	2,979
Bond Proceeds	1,300,000	-	-	-
Bond Premium	30,709	-	-	-
<b>Total Receipts</b>	<u>2,503,180</u>	<u>1,085,675</u>	<u>\$ 1,121,705</u>	<u>\$ [36,030]</u>
<b>Expenditures</b>				
Debt Service				
Principal	2,118,842	989,595	\$ 989,595	\$ -
Interest	192,711	161,397	161,397	-
Costs of Issuance	68,884	-	5,000	[5,000]
Contingency	-	-	53,775	[53,775]
<b>Total Expenditures</b>	<u>2,380,437</u>	<u>1,150,992</u>	<u>\$ 1,209,767</u>	<u>\$ [58,775]</u>
Receipts Over [Under] Expenditures	122,743	[65,317]		
Unencumbered Cash, Beginning	<u>75,882</u>	<u>198,625</u>		
Unencumbered Cash, Ending	<u>\$ 198,625</u>	<u>\$ 133,308</u>		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
 Capital Improvement Funds  
 Schedule of Receipts and Expenditures - Actual\*  
 Regulatory Basis  
 For the Year Ended December 31, 2022

	Capital Improvements Fund	Special Improvements Fund	Sanitation Improvement Fund	Electric, Waterworks & Sewage Capital Improvement Fund	Memorial A/C Fund
<b>Receipts</b>					
Intergovernmental					
State Grants	\$ 98,029	\$ -	\$ -	\$ -	\$ -
Use of Money and Property					
Interest Income	-	825	4,759	30,226	303
Other Receipts					
Miscellaneous	118,708	-	-	10,131	3,161
Lease Proceeds	70,000	-	-	-	-
Operating Transfers In	327,796	-	-	1,151,864	-
<b>Total Receipts</b>	<u>614,533</u>	<u>825</u>	<u>4,759</u>	<u>1,192,221</u>	<u>3,464</u>
<b>Expenditures</b>					
Contractual Services	51,924	-	-	-	-
Commodities	-	-	-	-	8,373
Capital Outlay	289,937	-	37,592	1,397,613	-
<b>Total Expenditures</b>	<u>341,861</u>	<u>-</u>	<u>37,592</u>	<u>1,397,613</u>	<u>8,373</u>
Receipts Over [Under] Expenditures	272,672	825	[32,833]	[205,392]	[4,909]
Unencumbered Cash, Beginning	1,207,401	100,332	128,360	3,341,868	39,440
Prior Year Cancelled Encumbrances	3,001	-	-	-	-
<b>Unencumbered Cash, Ending</b>	<u>\$ 1,483,074</u>	<u>\$ 101,157</u>	<u>\$ 95,527</u>	<u>\$ 3,136,476</u>	<u>\$ 34,531</u>

\* - These funds are not required to be budgeted.



CITY OF WELLINGTON, KANSAS  
 Capital Project Funds  
 Schedule of Receipts and Expenditures - Actual\*  
 Regulatory Basis  
 For the Year Ended December 31, 2022

	Hospital Emergency Department Project Fund	Electric, Waterworks & Sewage Project Fund	Plum Street Waterline Project Fund
<b>Receipts</b>			
Use of Money and Property			
Interest Income	\$ -	\$ 1,872	\$ -
Other Receipts			
Pledge from HCA	60,000	-	-
Loan Proceeds	-	-	57,265
<b>Total Receipts</b>	<u>60,000</u>	<u>1,872</u>	<u>57,265</u>
<b>Expenditures</b>			
Contractual Services	-	-	111,100
Principal	100,000	-	-
<b>Total Expenditures</b>	<u>100,000</u>	<u>-</u>	<u>111,100</u>
Receipts Over [Under] Expenditures	[40,000]	1,872	[53,835]
Unencumbered Cash, Beginning	<u>449,113</u>	<u>227,606</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 409,113</u>	<u>\$ 229,478</u>	<u>\$ [53,835]</u>

\* - These funds are not required to be budgeted.

CITY OF WELLINGTON, KANSAS  
Municipal Airport Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
<b>Receipts</b>				
Charges for Service				
Fuel Sales	\$ 128,077	\$ 223,246	\$ 239,974	\$ [16,728]
Intergovernmental				
Federal Grants	45,320	-	-	-
State Grants	104,399	-	-	-
Use of Money and Property				
Interest Income	93	[29]	10	[39]
Property Sale/Rent	6,338	10,049	6,880	3,169
Land Rent	31,141	29,204	33,806	[4,602]
Hangar Rent	35,370	34,115	35,000	[885]
Other Receipts				
Reimbursed Expense	53	265	265	-
Miscellaneous	56,547	275	275	-
Transfers In	49,655	68,950	52,450	16,500
<b>Total Receipts</b>	<u>456,993</u>	<u>366,075</u>	<u>\$ 368,660</u>	<u>\$ [2,585]</u>
<b>Expenditures</b>				
Personal Services	72,746	74,949	\$ 75,075	\$ [126]
Contractual Services	116,178	33,467	23,883	9,584
Commodities	5,283	5,559	5,560	[1]
Capital Outlay	158,302	-	-	-
Cost of Goods Sold	116,799	201,773	211,886	[10,113]
Operating Transfers Out	49,655	52,450	52,450	-
<b>Total Expenditures</b>	<u>518,963</u>	<u>368,198</u>	<u>\$ 368,854</u>	<u>\$ [656]</u>
Receipts Over [Under] Expenditures	[61,970]	[2,123]		
Unencumbered Cash, Beginning	62,164	194		
Unencumbered Cash, Ending	<u>\$ 194</u>	<u>\$ [1,929]</u>		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
Municipal Golf Course Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Charges for Service				
Golf licenses	\$ 79,200	\$ 82,050	\$ 283,818	\$ [201,768]
Golf green fees	114,481	111,699	-	111,699
Golf cart licenses and fees	24,588	22,953	-	22,953
Golf cart storage and rental	72,396	78,896	-	78,896
Intergovernmental				
Federal Grants	1,592	-	-	-
Use of Money and Property				
Interest Income	194	940	946	[6]
Property Sale/Rent	150	200	150	50
Other Receipts				
Miscellaneous	3,330	4,541	2,300	2,241
Interfund Revenue	-	50	-	50
Operating Transfers In	<u>229,708</u>	<u>166,496</u>	<u>166,496</u>	<u>-</u>
Total Receipts	<u>525,639</u>	<u>467,825</u>	<u>\$ 453,710</u>	<u>\$ 14,115</u>
Expenditures				
Personal Services	237,458	263,033	\$ 261,757	\$ 1,276
Contractual Services	68,574	71,035	52,136	18,899
Commodities	88,679	115,882	110,000	5,882
Capital Outlay	90,299	60,200	60,200	-
Contingency	-	-	41,707	[41,707]
Miscellaneous	-	-	20,430	[20,430]
Total Expenditures	<u>485,010</u>	<u>510,150</u>	<u>\$ 546,230</u>	<u>\$ [36,080]</u>
Receipts Over [Under] Expenditures	40,629	[42,325]		
Unencumbered Cash, Beginning	<u>51,891</u>	<u>92,520</u>		
Unencumbered Cash, Ending	<u>\$ 92,520</u>	<u>\$ 50,195</u>		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
 Electric, Waterworks, and Sewage Utility Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
<b>Receipts</b>				
Charges for Service				
Water Sales	\$ 1,861,293	\$ 1,682,500	\$ 1,871,140	\$ [188,640]
Sewer Sales	2,111,807	2,063,971	2,075,500	[11,529]
Electric Sales	13,435,358	15,160,073	15,119,353	40,720
Penalties	108,095	150,465	143,676	6,789
Intergovernmental				
Federal Grants	5,103	-	-	-
Community Improvement District	17,596	18,347	-	18,347
Use of Money and Property				
Interest Income	38,129	87,218	79,776	7,442
Property Sale/Rent	16,715	39,866	6,528	33,338
Other Receipts				
Reimbursed Expense	6,680	17,840	-	17,840
Miscellaneous	35,536	355,623	413,096	[57,473]
Bond Proceeds	7,665,000	-	-	-
Bond Premium	84,290	-	-	-
<b>Total Receipts</b>	<u>25,385,602</u>	<u>19,575,903</u>	<u>\$ 19,709,069</u>	<u>\$ [133,166]</u>
<b>Expenditures</b>				
Electric Production				
Personal Services	613,745	627,924	\$ 630,355	\$ [2,431]
Contractual Services	8,740,704	10,737,107	10,456,006	281,101
Commodities	39,035	79,378	75,250	4,128
	<u>9,393,484</u>	<u>11,444,409</u>	<u>11,161,611</u>	<u>282,798</u>
Electric Distribution				
Personal Services	739,808	711,362	794,257	[82,895]
Contractual Services	152,231	125,122	188,050	[62,928]
Commodities	310,760	367,338	437,400	[70,062]
	<u>1,202,799</u>	<u>1,203,822</u>	<u>1,419,707</u>	<u>[215,885]</u>
Electric Non-Departmental				
Contractual Services	713,382	752,828	752,887	[59]
Commodities	12,195	5,339	10,000	[4,661]
	<u>725,577</u>	<u>758,167</u>	<u>762,887</u>	<u>[4,720]</u>
Water Production				
Personal Services	222,320	266,774	294,938	[28,164]
Contractual Services	56,779	59,100	58,680	420
Commodities	227,729	244,713	242,700	2,013
	<u>506,828</u>	<u>570,587</u>	<u>596,318</u>	<u>[25,731]</u>

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
 Electric, Waterworks, and Sewage Utility Fund (Continued)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance- Over [Under]
		Actual	Budget	
Expenditures - Continued				
Water Distribution				
Personal Services	\$ 289,727	\$ 371,107	\$ 391,466	\$ [20,359]
Contractual Services	23,693	37,104	30,300	6,804
Commodities	168,005	206,654	153,850	52,804
Capital Outlay	26	3,590	15,124	[11,534]
	<u>481,451</u>	<u>618,455</u>	<u>590,740</u>	<u>27,715</u>
Water Treatment				
Personal Services	289,075	273,527	291,215	[17,688]
Contractual Services	68,493	93,591	85,325	8,266
Commodities	89,523	77,450	112,775	[35,325]
	<u>447,091</u>	<u>444,568</u>	<u>489,315</u>	<u>[44,747]</u>
Water Non-Departmental				
Contractual Services	<u>167,303</u>	<u>176,636</u>	<u>176,286</u>	<u>350</u>
Non-Departmental				
Personal Services	157,303	156,419	163,247	[6,828]
Contractual Services	631,204	621,348	512,658	108,690
Commodities	1,841	3,768	6,400	[2,632]
	<u>790,348</u>	<u>781,535</u>	<u>682,305</u>	<u>99,230</u>
Debt Service				
Principal	8,827,383	1,720,000	1,720,000	-
Interest	479,509	339,533	339,533	-
	<u>9,306,892</u>	<u>2,059,533</u>	<u>2,059,533</u>	<u>-</u>
Operating Transfers Out	2,854,445	3,053,734	3,051,714	2,020
Contingency	-	-	900,000	[900,000]
Adjustments for Qualifying Budget Credits	-	-	17,840	[17,840]
Total Expenditures	<u>25,876,218</u>	<u>21,111,446</u>	<u>\$ 21,908,256</u>	<u>\$ [796,810]</u>
Receipts Over [Under] Expenditures	[490,616]	[1,535,543]		
Unencumbered Cash, Beginning	10,073,780	9,591,422		
Prior Year Cancelled Encumbrances	<u>8,258</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 9,591,422</u>	<u>\$ 8,055,879</u>		

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
Sanitation Utility Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2022  
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
<b>Receipts</b>				
Charges for Service				
Sanitation Sales	\$ 1,758,214	\$ 1,731,249	\$ 1,783,648	\$ [52,399]
Intergovernmental				
Federal Grants	4,191	-	-	-
Use of Money and Property				
Interest Income	579	957	600	357
Property Sale/Rent	26,776	19,438	6,140	13,298
Other Receipts				
Reimbursed Expense	109	130	-	130
Miscellaneous	36,343	7,803	4,930	2,873
<b>Total Receipts</b>	<u>1,826,212</u>	<u>1,759,577</u>	<u>\$ 1,795,318</u>	<u>\$ [35,741]</u>
<b>Expenditures</b>				
Collections				
Personal Services	423,688	419,620	\$ 449,666	\$ [30,046]
Contractual Services	296,408	291,142	286,003	5,139
Commodities	47,233	66,528	40,750	25,778
Capital Outlay	3,000	-	5,000	[5,000]
	<u>770,329</u>	<u>777,290</u>	<u>781,419</u>	<u>[4,129]</u>
Transfer Station				
Personal Services	146,149	154,345	146,083	8,262
Contractual Services	647,842	559,248	621,210	[61,962]
Commodities	42,903	26,043	25,650	393
	<u>836,894</u>	<u>739,636</u>	<u>792,943</u>	<u>[53,307]</u>
Operating Transfers Out	280,258	316,080	309,000	7,080
Contingency	-	-	41,971	[41,971]
<b>Total Expenditures</b>	<u>1,887,481</u>	<u>1,833,006</u>	<u>\$ 1,925,333</u>	<u>\$ [92,327]</u>
Receipts Over [Under] Expenditures	[61,269]	[73,429]		
Unencumbered Cash, Beginning	<u>163,072</u>	<u>101,803</u>		
Unencumbered Cash, Ending	<u>\$ 101,803</u>	<u>\$ 28,374</u>		

See independent auditor's report on the financial statements.

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CITY OF WELLINGTON, KANSAS  
Trust Funds  
Schedule of Receipts and Expenditures - Actual\*  
Regulatory Basis  
For the Year Ended December 31, 2022

	Public Library Trust Fund	Annie Hamilton Trust Fund	Mildred Share McLean Trust Fund
<b>Receipts</b>			
Use of Money and Property			
Interest Income	\$ 1,280	\$ 14	\$ 44
Property Sale/Rent	-	-	-
Other Receipts			
Donations	-	-	-
Miscellaneous	-	-	-
<b>Total Receipts</b>	<u>1,280</u>	<u>14</u>	<u>44</u>
<b>Expenditures</b>			
Contractual Services	-	-	-
Commodities	-	-	-
Capital Outlay	-	-	-
Miscellaneous Expense	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	1,280	14	44
Unencumbered Cash, Beginning	<u>155,595</u>	<u>1,730</u>	<u>5,326</u>
Unencumbered Cash, Ending	<u>\$ 156,875</u>	<u>\$ 1,744</u>	<u>\$ 5,370</u>

\* - These funds are not required to be budgeted.



Mausoleum Maintenance Trust Fund	Regional Park Trust Fund	Memorial Auditorium Renovation Trust Fund	Recreation Trust Fund	Municipal Golf Course Trust Fund
\$ 109	\$ 291	\$ 331	\$ 250	\$ 243
-	3,900	-	-	-
-	-	1,059	-	-
-	-	-	-	-
<u>109</u>	<u>4,191</u>	<u>1,390</u>	<u>250</u>	<u>243</u>
-	939	-	-	-
-	-	-	-	20,671
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>939</u>	<u>-</u>	<u>-</u>	<u>20,671</u>
109	3,252	1,390	250	[20,428]
<u>13,229</u>	<u>32,736</u>	<u>39,528</u>	<u>30,389</u>	<u>37,362</u>
<u>\$ 13,338</u>	<u>\$ 35,988</u>	<u>\$ 40,918</u>	<u>\$ 30,639</u>	<u>\$ 16,934</u>

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
 Trust Funds (Continued)  
 Schedule of Receipts and Expenditures - Actual\*  
 Regulatory Basis  
 For the Year Ended December 31, 2022

	Ambulance Service Trust Fund	Municipal Airport Trust Fund	Nichols Family Trust Fund
<b>Receipts</b>			
Use of Money and Property			
Interest Income	\$ 38	\$ 13	\$ 3
Property Sale/Rent	-	-	-
Other Receipts			
Donations	3,618	-	-
Miscellaneous	-	-	-
<b>Total Receipts</b>	<u>3,656</u>	<u>13</u>	<u>3</u>
<b>Expenditures</b>			
Contractual Services	-	-	-
Commodities	-	-	111
Capital Outlay	3,618	-	-
Miscellaneous Expense	-	-	-
<b>Total Expenditures</b>	<u>3,618</u>	<u>-</u>	<u>111</u>
Receipts Over [Under] Expenditures	38	13	[108]
Unencumbered Cash, Beginning	<u>4,563</u>	<u>1,541</u>	<u>424</u>
Unencumbered Cash, Ending	<u>\$ 4,601</u>	<u>\$ 1,554</u>	<u>\$ 316</u>

\* - These funds are not required to be budgeted.

Drug Tax Distribution Trust Fund	Cemetery Beautification Trust Fund	Cara Saunders Memorial Trust Fund	Drug Awareness Trust Fund	Employee Community Service Trust Fund
\$ 60	\$ 121	\$ 4	\$ 69	\$ -
-	-	-	-	-
-	-	-	14,121	-
-	780	-	-	-
<u>60</u>	<u>901</u>	<u>4</u>	<u>14,190</u>	<u>-</u>
-	-	-	-	-
-	-	-	13,420	-
-	-	-	-	-
-	-	-	21	-
-	-	-	<u>13,441</u>	<u>-</u>
60	901	4	749	-
<u>7,197</u>	<u>14,442</u>	<u>526</u>	<u>9,631</u>	<u>3</u>
<u>\$ 7,257</u>	<u>\$ 15,343</u>	<u>\$ 530</u>	<u>\$ 10,380</u>	<u>\$ 3</u>

See independent auditor's report on the financial statements.

Schedule 3

CITY OF WELLINGTON, KANSAS  
 Agency Funds  
 Summary of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended December 31, 2022

<u>FUNDS</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Claims	\$ 21,728	\$ 762,100	\$ 756,137	\$ 27,691
Fire Insurance Proceeds	<u>-</u>	<u>50,341</u>	<u>34,270</u>	<u>16,071</u>
Total Agency Funds	<u>\$ 21,728</u>	<u>\$ 812,441</u>	<u>\$ 790,407</u>	<u>\$ 43,762</u>

See independent auditor's report on the financial statements.

CITY OF WELLINGTON, KANSAS  
 Related Municipal Entity - Wellington Public Library  
 Schedule of Receipts and Expenditures - Actual\*  
 Regulatory Basis  
 For the Year Ended December 31, 2022

	<u>Actual</u>
Receipts	
Intergovernmental	
City Appropriations	\$ 252,350
State Aid	4,340
SCKLS Grants	13,416
Use of Money and Property	
Interest Income	311
Royalty Income	9,495
Other Receipts	
Grants	5,111
Donations	5,963
Miscellaneous	1,462
Total Receipts	<u>292,448</u>
Expenditures	
Personal Services	196,323
Contractual Services	62,542
Commodities	22,935
Capital Outlay	5,024
Total Expenditures	<u>286,824</u>
Receipts Over [Under] Expenditures	5,624
Unencumbered Cash, Beginning	<u>253,844</u>
Unencumbered Cash, Ending	<u>\$ 259,468</u>

\* - This fund is not required to be budgeted.

CITY OF WELLINGTON, KANSAS  
 Related Municipal Entity - Wellington Public Building Commission  
 Schedule of Receipts and Expenditures - Actual\*  
 Regulatory Basis  
 For the Year Ended December 31, 2022

	<u>Actual</u>
Receipts	
Use of Money and Property	
Property Sale/Rent	\$ 71,875
Total Receipts	<u>71,875</u>
Expenditures	
Debt Service	
Principal	45,000
Interest	<u>26,875</u>
Receipts Over [Under] Expenditures	<u>71,875</u>
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>

\* - This fund is not required to be budgeted.

CITY OF WELLINGTON, KANSAS  
 Related Municipal Entity - Wellington Health Care Authority  
 Schedule of Receipts and Expenditures - Actual\*  
 Regulatory Basis  
 For the Year Ended December 31, 2022

	<u>Actual</u>
Receipts	
Taxes and Shared Revenue	
Appropriation from City	\$ 1,453,124
Use of Money and Property	
Interest Income	<u>897</u>
Total Receipts	<u>1,454,021</u>
 Expenditures	
Contractual	29,867
Pledge to City	240,000
Payments On	
City Forbearance Agreement	480,000
KPERs Reporting Liability	300,000
Vendor Settlement	<u>285,000</u>
Receipts Over [Under] Expenditures	<u>1,334,867</u>
 Receipts Over [Under] Expenditures	119,154
 Unencumbered Cash, Beginning	<u>331,511</u>
 Unencumbered Cash, Ending	<u>\$ 450,665</u>

\* - This fund is not required to be budgeted.