

CITY OF LEON, KANSAS

FINANCIAL STATEMENT

WITH

INDEPENDENT AUDITOR'S REPORT

December 31, 2021

CITY OF LEON, KANSAS
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December 29, 2022

Mayor and Council Members
City of Leon, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Leon (the City), as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Varney & Associates, CPAs, LLC

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

STATEMENT 1

Fund	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 257,569	\$ -	\$ 307,645	\$ 318,052	\$ 247,162	\$ -	\$ 247,162
Special Purpose Funds							
Library Fund	491	-	4,316	4,316	491	-	491
Employee Benefits Fund	13,334	-	28,407	15,923	25,818	-	25,818
Law Enforcement Fund	25,178	-	72,563	75,530	22,211	-	22,211
Special Street and Highway Fund	8,687	-	24,604	26,564	6,727	-	6,727
Capital Improvement Fund	1,698	-	20,000	-	21,698	-	21,698
Municipal Equipment Fund	56,041	-	-	511	55,530	-	55,530
Condemnation and Demolition Fund	21,893	-	-	2,800	19,093	-	19,093
Park Fund	7,000	-	-	7,000	-	-	-
Lion Pride Committee Fund	-	-	19,982	9,309	10,673	-	10,673
Business Funds							
Waterworks Fund	3,260	-	152,291	124,511	31,040	-	31,040
Sewer Fund	180,752	-	153,540	124,610	209,682	-	209,682
Sewer Reserve Fund	110,000	-	30,000	-	140,000	-	140,000
Refuse Fund	22,911	-	45,101	43,435	24,577	-	24,577
Total Financial Reporting Entity	\$ 708,814	\$ -	\$ 858,449	\$ 752,561	\$ 814,702	\$ -	\$ 814,702

Composition of Cash

Cash on Hand	\$ 300
Cash in Checking and Money Market Accounts	814,402

Total Cash for Financial Reporting Entity

\$ 814,702

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

Note 1: Summary of Significant Accounting Policies

The City of Leon, Kansas (the City) is a municipal corporation incorporated under the laws of the State of Kansas. The City operates under a Mayor-Council form of government consisting of an elected Mayor and five council members. This financial statement presents only the City as the primary government.

Related Municipal Entities

The Leon Public Library, a related municipal entity of the City, is not included in the financial statement.

Regulatory Basis Fund Types

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In the financial statement in this report, the various funds are grouped into generic fund types and broad fund categories as follows:

General Fund - The general fund is the chief operating fund of the City. It is used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds - Special purpose funds are used to account for the proceeds of specific tax levies and other specific revenue sources intended for specified purposes.

Business Funds - Business funds are used to account for funds financed in whole or in part by fees charged to users of the goods or services.

Basis of Accounting

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: capital improvement fund, municipal equipment fund, condemnation and demolition fund, and park fund.

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

Note 2: Deposits and Investments

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

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

Note 2: Deposits and 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, 2021, 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.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when coverage is 50%. The City does not utilize "peak periods".

As of December 31, 2021, the City's carrying amount of the deposits was \$814,402 and the bank balance was \$813,240. 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 the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

Note 3: Changes in Long-Term Debt

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2010	2.75-4.5%	11/01/10	\$ 138,000	09/01/26	\$ 60,000	\$ -	\$ 10,000	\$ (10,000)	\$ 50,000	\$ 2,650
Series 2011	1.78-4.57%	07/01/11	22,350	09/01/28	12,400	-	1,300	(1,300)	11,100	507
Revolving Loans										
Sewer improvements 2012	2.32%	03/01/12	775,248	03/01/33	524,196	-	36,602	(36,602)	487,594	11,351
Water Connection Contract										
RWD #6	5.00%	11/04/85	87,153	06/01/25	20,538	-	4,146	(4,146)	16,392	933
TOTAL LONG-TERM DEBT					<u>\$ 617,134</u>	<u>\$ -</u>	<u>\$ 52,048</u>	<u>\$ (52,048)</u>	<u>\$ 565,086</u>	<u>\$ 15,441</u>

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

PRINCIPAL	2022	2023	2024	2025	2026	2027-2031	2032-2036	Total
General obligation bonds	\$ 11,400	\$ 11,500	\$ 11,500	\$ 11,600	\$ 11,600	\$ 3,500	\$ -	\$ 61,100
Sewer revolving loan	37,488	38,363	39,258	40,174	41,111	220,406	70,794	487,594
RWD #6 water connection	4,359	4,582	4,816	2,635	-	-	-	16,392
Total Principal	<u>\$ 53,247</u>	<u>\$ 54,445</u>	<u>\$ 55,574</u>	<u>\$ 54,409</u>	<u>\$ 52,711</u>	<u>\$ 223,906</u>	<u>\$ 70,794</u>	<u>\$ 565,086</u>
INTEREST								
General Obligation Bonds	\$ 2,250	\$ 1,800	\$ 1,350	\$ 900	\$ 450	\$ -	\$ -	\$ 6,750
Sewer revolving loan	11,106	10,231	9,336	8,420	7,482	22,566	1,659	70,800
RWD #6 water connection	721	498	262	40	40	-	-	1,561
Total Interest	<u>\$ 14,077</u>	<u>\$ 12,529</u>	<u>\$ 10,948</u>	<u>\$ 9,360</u>	<u>\$ 7,972</u>	<u>\$ 22,566</u>	<u>\$ 1,659</u>	<u>\$ 79,111</u>
TOTAL PRINCIPAL AND INTEREST								
	<u>\$ 67,324</u>	<u>\$ 66,974</u>	<u>\$ 66,522</u>	<u>\$ 63,769</u>	<u>\$ 60,683</u>	<u>\$ 246,472</u>	<u>\$ 72,453</u>	<u>\$ 644,197</u>

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

Note 4: Stewardship, Compliance and Accountability

There were no statute violations noted for 2021.

Note 5: Defined Benefit Pension Plan

Plan Description

The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for fiscal year ended December 31, 2021. Contributions to the pension plan from the City were \$9,493 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was \$80,781. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report, including all actuarial assumption and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

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

Note 6: Interfund Transfers

Transfers for the year ended December 31, 2021 were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Capital Improvement	K.S.A. 12-1, 117	\$ 5,000
Water	Capital Improvement	K.S.A. 12-1, 117	\$ 5,000
Refuse	Capital Improvement	K.S.A. 12-825d	5,000
Sewer	Capital Improvement	K.S.A. 12-825d	5,000
Sewer	Sewer Reserve	K.S.A. 12-825d	30,000
			<u>\$ 50,000</u>

Note 7: Capital Projects

As of December 31, 2021, there were no significant city-funded capital project authorizations outstanding.

Note 8: Subsequent Events

Subsequent events have been evaluated through December 29, 2022, which is the date the financial statement was available to be issued. Events requiring disclosure were identified and disclosed.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

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

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Governmental Funds					
General Fund	\$ 492,152	\$ -	\$ 492,152	\$ 318,052	\$ (174,100)
Special Purpose Funds					
Library	4,667	-	4,667	4,316	(351)
Employee Benefits	35,000	-	35,000	15,923	(19,077)
Law Enforcement	108,158	-	108,158	75,530	(32,628)
Special Street and Highway	27,160	-	27,160	26,564	(596)
Business Funds					
Waterworks	135,506	-	135,506	124,511	(10,995)
Sewer	265,566	-	265,566	124,610	(140,956)
Refuse	60,585	-	60,585	43,435	(17,150)
Expenditures Subject to Current Budget	<u>\$ 1,128,794</u>	<u>\$ -</u>	<u>\$ 1,128,794</u>	<u>\$ 732,941</u>	<u>\$ (395,853)</u>

CITY OF LEON, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
RECEIPTS			
County tax	\$ 111,748	\$ 119,187	\$ (7,439)
Franchise tax	42,044	46,500	(4,456)
Sales tax	53,259	29,000	24,259
Interest	1,450	3,000	(1,550)
Rental income - Senior housing	31,560	39,000	(7,440)
Other revenue	11,653	6,000	5,653
Grant funds	55,931	-	55,931
Total Receipts	<u>\$ 307,645</u>	<u>\$ 242,687</u>	<u>\$ 64,958</u>
EXPENDITURES			
Personnel	\$ 96,098	\$ 58,000	\$ 38,098
Contractual	80,716	73,000	7,716
Commodities	136,238	50,000	86,238
Capital outlay	-	301,152	(301,152)
Transfers out	5,000	10,000	(5,000)
Total Expenditures	<u>\$ 318,052</u>	<u>\$ 492,152</u>	<u>\$ (174,100)</u>
Receipts over (under) expenditures	\$ (10,407)		
UNENCUMBERED CASH - BEGINNING	<u>257,569</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 247,162</u>		

CITY OF LEON, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
LIBRARY FUND			
RECEIPTS			
Property tax	\$ 4,316	\$ 4,396	\$ (80)
EXPENDITURES			
Appropriation to the Library Board	4,316	\$ 4,667	\$ (351)
Receipts over (under) expenditures	\$ -		
UNENCUMBERED CASH - BEGINNING	491		
UNENCUMBERED CASH - ENDING	\$ 491		
EMPLOYEE BENEFITS FUND			
RECEIPTS			
Property tax	\$ 28,407	\$ 27,995	\$ 412
Transfers	-	7,000	(7,000)
Total Receipts	\$ 28,407	\$ 34,995	\$ (6,588)
EXPENDITURES			
Payroll taxes and benefits	15,923	\$ 35,000	\$ (19,077)
Receipts over (under) expenditures	\$ 12,484		
UNENCUMBERED CASH - BEGINNING	13,334		
UNENCUMBERED CASH - ENDING	\$ 25,818		

CITY OF LEON, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
LAW ENFORCEMENT FUND			
RECEIPTS			
Fines and fees	\$ 72,563	\$ 70,000	\$ 2,563
EXPENDITURES			
Personnel	\$ 28,485	\$ 19,000	\$ 9,485
Contractual	14,750	17,000	(2,250)
Commodities	32,295	41,000	(8,705)
Capital outlay	-	26,158	(26,158)
Transfer to other funds	-	5,000	(5,000)
Total Expenditures	<u>\$ 75,530</u>	<u>\$ 108,158</u>	<u>\$ (32,628)</u>
Receipts over (under) expenditures	\$ (2,967)		
UNENCUMBERED CASH - BEGINNING	<u>25,178</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 22,211</u>		
SPECIAL STREET AND HIGHWAY FUND			
RECEIPTS			
State and county gas tax payments	\$ 21,232	\$ 19,020	\$ (15,648)
Other	3,372	-	24,604
Total Receipts	<u>\$ 24,604</u>	<u>\$ 19,020</u>	<u>\$ 8,956</u>
EXPENDITURES			
Personnel	\$ -	\$ 3,200	\$ (3,200)
Contractual	26,564	20,000	6,564
Commodities	-	3,960	(3,960)
Total Expenditures	<u>\$ 26,564</u>	<u>\$ 27,160</u>	<u>\$ (596)</u>
Receipts over (under) expenditures	\$ (1,960)		
UNENCUMBERED CASH - BEGINNING	<u>8,687</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 6,727</u>		

CITY OF LEON, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

CAPITAL IMPROVEMENT FUND	
RECEIPTS	<u>\$ 20,000</u>
EXPENDITURES	<u>\$ -</u>
Receipts over (under) expenditures	\$ 20,000
UNENCUMBERED CASH - BEGINNING	<u>1,698</u>
UNENCUMBERED CASH - ENDING	<u><u>\$ 21,698</u></u>
MUNICIPAL EQUIPMENT FUND	
RECEIPTS	
Other	\$ -
Transfer from other funds	-
Total Receipts	<u>\$ -</u>
EXPENDITURES	
Capital outlay	<u>511</u>
Receipts over (under) expenditures	\$ (511)
UNENCUMBERED CASH - BEGINNING	<u>56,041</u>
UNENCUMBERED CASH - ENDING	<u><u>\$ 55,530</u></u>
CONDEMNATION AND DEMOLITION FUND	
RECEIPTS	
Miscellaneous	<u>\$ -</u>
EXPENDITURES	
Contractual services	<u>2,800</u>
Receipts over (under) expenditures	\$ (2,800)
UNENCUMBERED CASH - BEGINNING	<u>21,893</u>
UNENCUMBERED CASH - ENDING	<u><u>\$ 19,093</u></u>

CITY OF LEON, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
 For the Year Ended December 31, 2021

PARK FUND		
RECEIPTS		
Miscellaneous	\$	-
		<hr/>
EXPENDITURES		
Transfer out	\$	7,000
		<hr/>
Receipts over (under) expenditures	\$	(7,000)
UNENCUMBERED CASH - BEGINNING		<hr/>
		7,000
UNENCUMBERED CASH - ENDING	\$	-
		<hr/> <hr/>

CITY OF LEON, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2021

LION PRIDE COMMITTEE FUND

RECEIPTS

Donations	\$ 12,982
Transfers in	7,000
Total Receipts	\$ 19,982

EXPENDITURES

Commodities	\$ 9,309
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Receipts over (under) expenditures	\$ 10,673
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UNENCUMBERED CASH - BEGINNING	-
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UNENCUMBERED CASH - ENDING	\$ 10,673
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CITY OF LEON, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
WATERWORKS FUND			
RECEIPTS			
Sales	\$ 139,454	\$ 135,000	\$ 4,454
Miscellaneous	12,837	-	12,837
Total Receipts	<u>\$ 152,291</u>	<u>\$ 135,000</u>	<u>\$ 17,291</u>
EXPENDITURES			
Personnel	\$ 26,128	\$ 20,000	\$ 6,128
Contractual	29,375	40,000	(10,625)
Commodities	27,083	53,610	(26,527)
Debt service	36,925	12,650	24,275
Maintenance	-	7,246	(7,246)
Transfer to other funds	5,000	2,000	3,000
Total Expenditures	<u>\$ 124,511</u>	<u>\$ 135,506</u>	<u>\$ (10,995)</u>
Receipts over (under) expenditures	\$ 27,780		
UNENCUMBERED CASH - BEGINNING	<u>3,260</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 31,040</u>		

CITY OF LEON, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
SEWER FUND			
RECEIPTS			
User fees	\$ 151,416	\$ 155,000	\$ (3,584)
Miscellaneous	2,124	2,500	(376)
Total Receipts	<u>\$ 153,540</u>	<u>\$ 157,500</u>	<u>\$ (3,960)</u>
 EXPENDITURES			
Personnel	\$ 46,619	\$ 42,000	\$ 4,619
Contractual	3,883	20,000	(16,117)
Commodities	13,024	32,000	(18,976)
Capital outlay	-	93,788	(93,788)
Debt service	26,084	47,778	(21,694)
Transfer to other funds	35,000	30,000	5,000
Total Expenditures	<u>\$ 124,610</u>	<u>\$ 265,566</u>	<u>\$ (140,956)</u>
 Receipts over (under) expenditures	\$ 28,930		
 UNENCUMBERED CASH - BEGINNING	<u>180,752</u>		
 UNENCUMBERED CASH - ENDING	<u>\$ 209,682</u>		
 SEWER RESERVE FUND			
RECEIPTS			
Transfer from other funds	<u>\$ 30,000</u>		
 EXPENDITURES	<u>\$ -</u>		
 Receipts over (under) expenditures	\$ 30,000		
 UNENCUMBERED CASH - BEGINNING	<u>110,000</u>		
 UNENCUMBERED CASH - ENDING	<u>\$ 140,000</u>		

CITY OF LEON, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
REFUSE FUND			
RECEIPTS			
Refuse collection fees	\$ 45,101	\$ 45,000	\$ 101
EXPENDITURES			
Personnel	\$ -	\$ 1,000	\$ (1,000)
Contractual	38,435	40,000	(1,565)
Commodities	-	19,585	(19,585)
Transfer out	5,000	-	5,000
Total Expenditures	\$ 43,435	\$ 60,585	\$ (17,150)
Receipts over (under) expenditures	\$ 1,666		
UNENCUMBERED CASH - BEGINNING	22,911		
UNENCUMBERED CASH - ENDING	\$ 24,577		