

CITY OF WAKEENEY, KANSAS

Financial Statement and Regulatory-Required  
Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2022

MAPES & MILLER LLP  
Certified Public Accountants

CITY OF WAKEENEY, KANSAS

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Supplementary Information with Independent Auditor's Report

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**Mapes & Miller LLP**  
Certified Public Accountants & Business Advisors

230 MAIN, PO BOX 412, QUINTER, KS 67752  
PHONE: 785-754-2111 EMAIL: [dtilton@mmcpas.net](mailto:dtilton@mmcpas.net)

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D MAPES, CPA, CHTD  
DENIS W. MILLER, CPA, PA  
THOMAS B. CARPENTER, CPA, PA  
DON E. TILTON, CPA, PA  
BRIAN S. THOMPSON, CPA, PA  
REBECCA A. LIX, CPA, PA  
STEPHANIE M. HEIER, CPA, PA

INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Council  
City of WaKeeney  
WaKeeney, Kansas 67672

***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 WaKeeney, Kansas, 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 of WaKeeney as of December 31, 2022, or changes in the 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 of WaKeeney 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 of WaKeeney, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City of WaKeeney 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 of WaKeeney'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 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 of WaKeeney'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 of WaKeeney'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, and 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 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 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of WaKeeney, Kansas, as of and for the year ended December 31, 2021(not presented herein), and have issued our report thereon dated May 25, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipalservices>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (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. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information 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. In our opinion, the 2021 comparative information is 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.

***Mapes & Miller LLP***

Certified Public Accountants  
Quinter, Kansas

May 30, 2023

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>General Funds:</b>							
General Fund	\$ 173,045	0	1,426,580	1,465,006	134,619	11,134	145,753
<b>Special Purpose Funds:</b>							
Industrial Development Fund	77,282	0	28,107	36,997	68,392	0	68,392
Library Fund	2,608	0	97,278	92,359	7,527	1,618	9,145
Special Parks Fund	4,570	0	4,902	5,174	4,298	0	4,298
Special Highway Fund	12,179	0	47,720	47,130	12,769	0	12,769
Travel and Tourism Fund	152,069	0	122,839	99,668	175,240	1,931	177,171
Capital Improvement Reserve Fund	253,269	0	86,833	222,799	117,303	0	117,303
Equipment Reserve Fund	349,744	0	70,000	37,650	382,094	0	382,094
Risk Management Reserve Fund	15,060	0	65	0	15,125	0	15,125
Library Capital Outlay Reserve Fund	10,023	0	5,000	0	15,023	0	15,023
Local Drug Forfeiture Fund	73,427	0	0	3,259	70,168	0	70,168
Group Health Insurance Reserve Fund	21,219	0	13,088	11,576	22,731	0	22,731
Spena Donation Fund	6,878	0	0	0	6,878	0	6,878
Spena Estate Fund - Cemetery	13,011	0	34	60	12,985	0	12,985
American Rescue (ARPA) Fund	(19,407)	0	134,601	0	115,194	0	115,194
Opioid Addiction Fund	0	0	427	0	427	0	427
<b>Bond and Interest Funds:</b>							
Bond and Interest Fund	6,641	0	35	0	6,676	0	6,676
<b>Capital Projects Funds:</b>							
Geometric Improvement Fund	4,730	0	0	0	4,730	0	4,730
South First Street Reconstruction Fund	0	0	72,799	485,327	(412,528)	537,327	124,799
Downtown Trans Alt Project Fund	0	0	145,000	145,000	0	144,600	144,600
Balance Carried Forward	\$ 1,156,348	0	2,255,308	2,652,005	759,651	696,610	1,456,261

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Balance Brought Forward	\$ 1,156,348	0	2,255,308	2,652,005	759,651	696,610	1,456,261
<b>Business Funds:</b>							
Refuse and Recycling Utility Fund	20,259	0	252,190	251,834	20,615	479	21,094
Sewer and Water Utility Fund	74,517	0	599,742	587,481	86,778	9,536	96,314
Principal and Interest Fund - Sewer	1,144	0	174,624	174,625	1,143	0	1,143
General Transportation Bus Fund	27,874	0	25,959	43,138	10,695	987	11,682
GT Bus - Out of Town Fund	0	0	70,795	51,797	18,998	0	18,998
Utility Depreciation Reserve Fund	909,877	0	90,000	0	999,877	0	999,877
<b>Trust Funds:</b>							
CID Sales Tax Fund	0	0	107,626	107,626	0	0	0
Insurance Claim Fund	0	0	11,175	0	11,175	0	11,175
<b>Total Reporting Entity</b>	<b>\$ 2,190,019</b>	<b>0</b>	<b>3,587,419</b>	<b>3,868,506</b>	<b>1,908,932</b>	<b>707,612</b>	<b>2,616,544</b>

**Composition of Cash:**

Cash on hand	\$ 200
Solutions North Bank, WaKeeney, KS	
NOW Account - Group Health	23,091
NOW Account	1,508,923
Savings Account	77,357
Peoples State Bank, WaKeeney, KS	
MMA Account	250,340
Savings Accounts (IntraFi Network Deposits)	756,633
<b>Total Cash</b>	<b>\$ 2,616,544</b>

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

CITY OF WAKEENEY, KANSAS  
Notes to the Financial Statement  
December 31, 2022

**1. Summary of Significant Accounting Policies**

**(a) Municipal Financial Reporting Entity**

The City of WaKeeney, Kansas, is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents only the City of WaKeeney, Kansas, and does not include any related municipal entities.

**(b) 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 receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

**(c) Reimbursements**

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



**(d) 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.

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

If the 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 20<sup>th</sup>. 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. 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 schedules, Schedule 2 as listed in the table of contents, are presented for each fund showing actual receipts and expenditures compared to legally

budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 projects funds, trust funds, and the following special purpose funds:

Library Capital Outlay Reserve Fund	Risk Management Reserve Fund
Capital Improvement Reserve Fund	Equipment Reserve Fund
Local Drug Forfeiture Fund	Group Health Insurance Reserve Fund
Spena Donation Fund	Spena Estate Fund – Cemetery
American Rescue (ARPA) Fund	Opioid Addition 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.

## **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.

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.

*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. As of December 31, 2022, the City did not have any investments.

*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%. A "peak period" agreement was not utilized by the City in 2022. All deposits were legally secured at December 31, 2022, except for \$340 being held at Peoples State Bank.

At December 31, 2022, the City's carrying amount of deposits was \$2,616,544 and the bank balance was \$2,658,072. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$1,256,633 was covered by federal depository insurance, \$1,401,099 was collateralized with securities held by the pledging financial institutions' agents in the City's name, and the balance of \$340 was unsecured.

*Custodial Credit Risk – Investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2022, the City held no investments.

### **3. Defined Benefit Pension Plan**

*Plan description.* The City of WaKeeney 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 benefits provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, 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 contributions rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City of WaKeeney were \$59,334 for the year ended December 31, 2022.

#### Net Pension Liability

At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$703,788. 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 the financial statement.

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

#### **4. Other Long-Term Obligations from Operations**

##### **(a) 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.

##### **(b) 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.

##### **(c) Compensated Absences**

Full-time employees are entitled to paid vacation leave as follows:

Year 1 through year 15	12 days per year
Year 16 and beyond	15 days per year

Accordingly, a maximum of 12 and 15 days may be carried over from one year to the next. At the employee's anniversary date, days in excess of the maximum will be forfeited by the employee. Upon termination, an employee shall be compensated for all earned unused vacation leave at their final rate of pay.

The liability for vacation leave was \$29,867 at December 31, 2022.

Full-time employees who are employed to work at least 32 hours or more per week shall earn one day of sick leave for each full month of service. Sick leave accumulates monthly and may be claimed with pay for absences resulting from illness, injuries, accidents, or other physical incapacity occurring off the job.

The maximum accumulation for sick leave is 120 days. Employees who accumulate 120 days of sick leave will be paid for any additional days earned at a rate of 25% for each one day of sick leave earned over 120 days. An employee with one year of service, terminating in good standing, retirement, or upon death, will be paid at a rate of 25% of unused accumulated sick leave.

The liability for sick leave was \$31,717 at December 31, 2022.

## **5. Special Items**

In 2003, the City of WaKeeney received two residential homes from the Kansas Housing Resources Corporation to sell as part of the U.S. Department of Housing & Urban Development - HOME Investment Partnership Program. Proceeds from the sale of the homes were used to pay Kansas Housing Resources Corporation for construction costs of \$57,979 associated with the homes. In addition, the remaining proceeds of \$42,000 were loaned to the WaKeeney Senior Housing, L.P., to be used in the development of a 24-unit independent living facility in WaKeeney, Kansas. Terms of the loan include 1% per annum with no interest or principal payments due until 30 years subsequent to the completion of the project.

On July 5, 2012, the City approved Ordinance No. 1426. The ordinance created a Community Improvement District in the City of WaKeeney pursuant to K.S.A. 12-6a26 *et seq.* In addition, the ordinance levied a community improvement district sales tax within the Community Improvement District. The levy, in the amount of 2%, is imposed on the selling of tangible personal property at retail or rendering or furnishing services within the Community Improvement District. The imposition of the Community Improvement District Sales Tax shall expire upon the earlier of (1) twenty-two years from its commencement, or (2) upon receipt of sufficient Community Improvement District Sales Tax to pay all project costs, subject to the reimbursable project costs cap, and the city administrative fee. On July 1, 2013, the City commenced collection of the Community Improvement District Sales Tax.

## **6. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in the Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for 173 participating members.

The City pays an annual premium to the Kansas Municipal Insurance Trust for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Municipal Insurance Trust will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Municipal Insurance Trust management.

The City continues to carry commercial insurance for all other risks of loss, including property, liability, and automobiles. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## **7. Capital Projects**

On May 26, 2021, the City was awarded \$464,066 from the Kansas Department of Transportation for the South First Street Reconstruction Project. The City is responsible for a 15% local cash match as well as preliminary engineering and design costs, right-of-way, utilities, non-participating items, and all costs that exceed the maximum state award. The total project cost is estimated to be \$641,960.

On July 29, 2022, the City was awarded a federal transportation alternatives program grant of \$1,287,481 from the Kansas Department of Transportation for the Downtown Ped Access and Streetscape Improvements Project. The City is responsible for a 20% local cash match on construction as well as preliminary engineering and design costs, right-of-way, utilities, and non-participating items. The total project cost is estimated to be \$1,794,351 with \$506,870 of that being the city's local cost share amount.

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures To Date
South First Street Reconstruction Project	\$641,960	\$581,327
Downtown Ped Access and Streetscape	\$1,794,351	\$145,000

#### 8. Interfund Transfers

The City's operating transfers for December 31, 2022, were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A 12-1,117	\$ 70,000
General Fund	Group Health Insurance Reserve Fund	Ordinance #1450	9,578
General Fund	Capital Improvement Reserve Fund	K.S.A 12-1,118	70,000
Library Fund	Library Capital Outlay Fund	K.S.A 12-1,118	5,000
Travel and Tourism Fund	Capital Improvement Reserve Fund	K.S.A 12-1,118	16,500
Sewer and Water Utility Fund	Group Health Insurance Reserve Fund	Ordinance #1450	3,483
Sewer and Water Utility Fund	Utility Depreciation Reserve Fund	K.S.A 12-825d	90,000
Sewer and Water Utility Fund	Principal and Interest Fund – Sewer	K.S.A 12-825d	174,624
General Transportation Bus Fund	GT Bus – Out of Town Fund	Ordinance #1459	12,531

**9. Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date the financial statement was available to be issued.

**10. Claims and Judgments**

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

**11. Stewardship, Compliance and Accountability****(a) Designation of Depositories**

K.S.A. 9-1401 states that the governing body shall designate by official action the banks which will serve as depositories for the City's funds, and that City personnel having the custody of such funds shall not deposit such funds other than at the designated banks. Funds were deposited into Peoples State Bank, which is not a designated depository of the City.

**(b) Cash Violation**

K.S.A. 10-1113 requires each fund to comply with the cash-basis laws of the State of Kansas. That is, no commitments or indebtedness should be incurred unless there is available cash in the fund. The Downtown Alt Project Fund incurred indebtedness in excess of the available cash balance by \$412,528 and this appears to be a violation of this statute. The deficit will be eliminated when the state funding for this project is received.

**12. Long-term Debt**

Changes in long-term liabilities for the City for the year ended December 31, 2022, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
KDHE loan:									
Wastwater Treatment Project	2.26	2007	2,764,283	2028	\$ 1,041,300	-	149,420	891,880	25,205
Total contractual indebtedness					\$ 1,041,300	-	149,420	891,880	25,205

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

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>Total</u>
Principal:							
KDHE loan	\$ 153,194	157,063	161,030	165,097	169,267	86,229	891,880
Total principal	153,194	157,063	161,030	165,097	169,267	86,229	891,880
Interest:							
KDHE loan	21,430	17,561	13,594	9,527	5,357	1,083	68,552
Total interest	21,430	17,561	13,594	9,527	5,357	1,083	68,552
Total principal and interest	\$ 174,624	174,624	174,624	174,624	174,624	87,312	960,432



REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION

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

SCHEDULE 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General Fund	\$ 1,552,880	0	1,552,880	1,465,006	(87,874)
Special Purpose Funds:					
Industrial Development Fund	90,000	0	90,000	36,997	(53,003)
Library Fund	99,100	0	99,100	92,359	(6,741)
Special Parks Fund	6,000	0	6,000	5,174	(826)
Special Highway Fund	52,000	0	52,000	47,130	(4,870)
Travel and Tourism Fund	99,750	12,500	112,250	99,668	(12,582)
Business Funds:					
Refuse and Recycling Utility Fund	262,723	0	262,723	251,834	(10,889)
Sewer and Water Utility Fund	643,919	0	643,919	587,481	(56,438)
Principal and Interest Fund - Sewer	174,625	0	174,625	174,625	0
General Transportation Bus Fund	40,800	3,501	44,301	43,138	(1,163)
GT Bus - Out of Town Fund	54,850	0	54,850	51,797	(3,053)

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Taxes and Shared Revenue				
Ad Valorem Tax	\$ 638,973	<b>632,114</b>	640,199	(8,085)
Delinquent Tax	6,012	<b>13,015</b>	0	13,015
Motor Vehicle and 16/20M Vehicle Tax	90,717	<b>84,277</b>	85,846	(1,569)
Recreational Vehicle Tax	2,767	<b>3,080</b>	2,134	946
Commercial Vehicle Tax	6,990	<b>8,156</b>	7,606	550
Watercraft Tax	0	<b>0</b>	422	(422)
Intergovernmental				
Local Alcoholic Liquor Tax	4,356	<b>4,903</b>	2,882	2,021
Local Sales Tax	353,453	<b>413,350</b>	380,000	33,350
Licenses, Permits, and Fees				
Utility Franchise Fees	129,776	<b>138,095</b>	115,000	23,095
Beverage and Other Permits	6,978	<b>4,819</b>	3,000	1,819
Charges for Services				
Swimming Pool Receipts	14,350	<b>14,184</b>	15,000	(816)
Cemetery-Lots & Services	4,080	<b>4,600</b>	3,000	1,600
Fines, Forfeitures, and Penalties				
Municipal Court	48,529	<b>36,813</b>	40,000	(3,187)
Municipal Court - Diversion	11,530	<b>6,900</b>	0	6,900
Bail Bond	3,750	<b>2,750</b>	3,000	(250)
Miscellaneous	20,310	<b>28,923</b>	25,000	3,923
Rent Income	14,800	<b>15,600</b>	15,600	0
Transfer from Refuse & Recycling Utility	0	<b>0</b>	10,000	(10,000)
Interest on Idle Funds	3,666	<b>15,001</b>	10,000	5,001
<b>Total Receipts</b>	<b>1,361,037</b>	<b>1,426,580</b>	<b>1,358,689</b>	<b>67,891</b>
<b>Expenditures:</b>				
General Government				
Salaries and Wages	356,337	<b>365,837</b>	370,000	(4,163)
Employee Group Insurance	38,573	<b>32,692</b>	40,000	(7,308)
Utilities	70,442	<b>70,026</b>	70,000	26
Services, Supplies, and Maintenance	79,770	<b>66,666</b>	70,000	(3,334)
Vehicle Fuel	17,592	<b>22,061</b>	18,000	4,061
Dues and Subscriptions	5,834	<b>760</b>	5,000	(4,240)
Insurance	70,854	<b>76,120</b>	75,000	1,120
Miscellaneous	2,166	<b>1,830</b>	6,000	(4,170)
Training and Travel	3,671	<b>2,967</b>	7,000	(4,033)
Swimming Pool Expense	12,464	<b>11,119</b>	15,000	(3,881)
Rental Property Taxes	148	<b>0</b>	0	0
Refund Bail Bond	3,240	<b>2,805</b>	3,000	(195)
<b>Total General Government</b>	<b>\$ 661,091</b>	<b>652,883</b>	<b>679,000</b>	<b>(26,117)</b>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Public Safety</b>				
Salaries and Wages	\$ 239,303	<b>228,559</b>	240,000	(11,441)
Employee Group Insurance	23,798	<b>21,084</b>	30,000	(8,916)
Telephone	6,918	<b>12,397</b>	11,800	597
Services, Supplies, and Maintenance	14,306	<b>18,981</b>	28,000	(9,019)
Vehicle Fuel	9,501	<b>8,317</b>	10,000	(1,683)
Vehicle Repairs	4,319	<b>11,837</b>	10,000	1,837
Dues and Subscriptions	95	<b>0</b>	1,000	(1,000)
Miscellaneous	120	<b>10,531</b>	1,000	9,531
Training and Travel	5,420	<b>8,921</b>	8,000	921
Law Enforcement Fees	46,800	<b>46,800</b>	46,800	0
Covid-19 Police Expense	146	<b>0</b>	0	0
Diversion Funds	0	<b>4,090</b>	0	4,090
Fire Department	42,757	<b>46,267</b>	46,780	(513)
<b>Total Public Safety</b>	<b>393,483</b>	<b>417,784</b>	<b>433,380</b>	<b>(15,596)</b>
<b>Employee Benefits</b>				
Employer's Social Security	46,591	<b>46,663</b>	48,000	(1,337)
Employer's KPERS	48,389	<b>46,967</b>	55,000	(8,033)
Kansas Unemployment Tax	970	<b>10,403</b>	1,000	9,403
Worker's Compensation Insurance	26,211	<b>35,051</b>	32,000	3,051
<b>Total Employee Benefits</b>	<b>122,161</b>	<b>139,084</b>	<b>136,000</b>	<b>3,084</b>
<b>Appropriations</b>				
Senior Companions/Foster Grandparents	2,000	<b>0</b>	2,000	(2,000)
Community Transportation Bus	15,000	<b>0</b>	10,000	(10,000)
Christmas Greenery and Lights	4,080	<b>4,510</b>	3,000	1,510
Trego County Airport	2,500	<b>2,500</b>	2,500	0
Miscellaneous Allocations	6,000	<b>6,000</b>	7,000	(1,000)
<b>Total Appropriations</b>	<b>29,580</b>	<b>13,010</b>	<b>24,500</b>	<b>(11,490)</b>
<b>Street Maintenance</b>	<b>95,725</b>	<b>87,575</b>	<b>85,000</b>	<b>2,575</b>
<b>Parks Capital Outlay</b>	<b>15,152</b>	<b>5,092</b>	<b>10,000</b>	<b>(4,908)</b>
<b>Operating Transfers</b>				
Transfer to Capital Improvement Reserve Fund	10,000	<b>70,000</b>	80,000	(10,000)
Transfer to Equipment Reserve Fund	10,000	<b>70,000</b>	80,000	(10,000)
Transfer to Group Health Insurance Reserve Fund	17,031	<b>9,578</b>	25,000	(15,422)
<b>Total Operating Transfers</b>	<b>37,031</b>	<b>149,578</b>	<b>185,000</b>	<b>(35,422)</b>
<b>Total Expenditures</b>	<b>1,354,223</b>	<b>1,465,006</b>	<b>1,552,880</b>	<b>(87,874)</b>
Receipts Over (Under) Expenditures	6,814	<b>(38,426)</b>		
Unencumbered Cash, Beginning	166,231	<b>173,045</b>		
Prior Year Cancelled Encumbrances	0	<b>0</b>		
<b>Unencumbered Cash, Ending</b>	<b>\$ 173,045</b>	<b>134,619</b>		

## Special Purpose Funds

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Industrial Development Fund</b>				
Receipts:				
Taxes and Shared Revenue				
Ad Valorem Tax	\$ 22,984	<b>24,571</b>	24,907	(336)
Delinquent Tax	162	<b>420</b>	0	420
Motor Vehicle Tax and 16/20M Vehicle Tax	2,005	<b>2,728</b>	3,090	(362)
Recreational Vehicle Tax	88	<b>99</b>	77	22
Commercial Vehicle Tax	111	<b>289</b>	274	15
Watercraft Tax	0	<b>0</b>	15	(15)
Total Receipts	25,350	<b>28,107</b>	<u>28,363</u>	<u>(256)</u>
Expenditures:				
Economic and Community Development	2,995	<b>29,632</b>	90,000	(60,368)
Code Enforcement	0	<b>7,365</b>	0	7,365
Total Expenditures	2,995	<b>36,997</b>	<u>90,000</u>	<u>(53,003)</u>
Receipts Over (Under) Expenditures	22,355	<b>(8,890)</b>		
Unencumbered Cash, Beginning	54,927	<b>77,282</b>		
Prior Year Cancelled Encumbrances	0	<b>0</b>		
Unencumbered Cash, Ending	\$ <u>77,282</u>	<u><b>68,392</b></u>		

## Special Purpose Funds

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Library Fund</b>				
Receipts:				
Taxes and Shared Revenue				
Ad Valorem Tax	\$ 49,308	<b>87,511</b>	88,680	(1,169)
Delinquent Tax	612	<b>1,266</b>	0	1,266
Motor Vehicle Tax and 16/20M Vehicle Tax	10,286	<b>7,234</b>	6,617	617
Recreational Vehicle Tax	478	<b>265</b>	165	100
Commercial Vehicle Tax	650	<b>640</b>	586	54
Watercraft Tax	0	<b>0</b>	32	(32)
Fines and Fees	628	<b>31</b>	0	31
Miscellaneous	228	<b>241</b>	0	241
Memorials	30	<b>0</b>	100	(100)
State Aid	501	<b>0</b>	500	(500)
Federal Aid - ARPA	17,559	<b>0</b>	0	0
Grants	1,240	<b>0</b>	1,000	(1,000)
Interest on Idle Funds	91	<b>90</b>	50	40
Total Receipts	<u>81,611</u>	<u><b>97,278</b></u>	<u>97,730</u>	<u>(452)</u>
Expenditures:				
Salaries and Wages	51,271	<b>53,980</b>	58,000	(4,020)
Employer's Social Security	3,880	<b>4,104</b>	4,600	(496)
Employer's KPERS	3,627	<b>3,752</b>	4,700	(948)
Telephone	474	<b>618</b>	600	18
Services, Supplies, and Maintenance	2,695	<b>5,021</b>	2,500	2,521
Worker's Compensation Insurance	0	<b>264</b>	300	(36)
Utilities	2,759	<b>3,997</b>	3,500	497
Furniture and Fixtures	335	<b>766</b>	500	266
Miscellaneous	247	<b>482</b>	1,000	(518)
Travel, Training, and Dues	0	<b>335</b>	200	135
Building & Equipment Maintenance	0	<b>0</b>	1,000	(1,000)
Programming	1,313	<b>1,013</b>	1,700	(687)
Videos, Books, Periodicals, and Audio	5,037	<b>9,207</b>	10,000	(793)
Bibliographic Supplies	208	<b>241</b>	200	41
State Grant Expenditures	0	<b>0</b>	500	(500)
Grant Expenditures	18,120	<b>295</b>	800	(505)
Technology & E Books	1,588	<b>3,284</b>	4,000	(716)
Transfer to Library Capital Outlay Fund	5,000	<b>5,000</b>	5,000	0
Total Expenditures	<u>96,554</u>	<u><b>92,359</b></u>	<u>99,100</u>	<u>(6,741)</u>
Receipts Over (Under) Expenditures	(14,943)	<b>4,919</b>		
Unencumbered Cash, Beginning	17,551	<b>2,608</b>		
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>2,608</u>	<u><b>7,527</b></u>		

## Special Purpose Funds

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Special Parks Fund</b>				
Receipts:				
Local Alcoholic Liquor Tax	\$ 4,356	<b>4,902</b>	<u>2,882</u>	<u>2,020</u>
Expenditures:				
Park Maintenance	2,928	<b>5,174</b>	<u>6,000</u>	<u>(826)</u>
Receipts Over (Under) Expenditures	1,428	<b>(272)</b>		
Unencumbered Cash, Beginning	3,142	<b>4,570</b>		
Prior Year Cancelled Encumbrances	0	<b>0</b>		
Unencumbered Cash, Ending	\$ <u>4,570</u>	<u><b>4,298</b></u>		
<b>Special Highway Fund</b>				
Receipts:				
Motor Fuel Tax-State of Kansas	\$ 50,830	<b>47,720</b>	<u>45,360</u>	<u>2,360</u>
Expenditures:				
Maintenance	45,719	<b>47,130</b>	<u>52,000</u>	<u>(4,870)</u>
Receipts Over (Under) Expenditures	5,111	<b>590</b>		
Unencumbered Cash, Beginning	7,068	<b>12,179</b>		
Prior Year Cancelled Encumbrances	0	<b>0</b>		
Unencumbered Cash, Ending	\$ <u>12,179</u>	<u><b>12,769</b></u>		

## Special Purpose Funds

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Travel and Tourism Fund</b>				
Receipts:				
Guest Tax	\$ 73,411	<b>109,207</b>	87,000	22,207
Grants	0	<b>12,500</b>	0	12,500
Miscellaneous	538	<b>744</b>	2,000	(1,256)
Christmas	675	<b>50</b>	0	50
Perimeter Lights Project	10	<b>0</b>	0	0
Special Projects	1,490	<b>200</b>	0	200
Interest on Idle Funds	140	<b>138</b>	150	(12)
Total Receipts	76,264	<b>122,839</b>	89,150	33,689
Expenditures:				
Salaries and Wages	15,674	<b>18,641</b>	23,000	(4,359)
Employer's Social Security	1,193	<b>1,426</b>	2,000	(574)
Employer's KPERS	312	<b>0</b>	2,000	(2,000)
Telephone	896	<b>893</b>	850	43
Services, Supplies, and Maintenance	252	<b>2,993</b>	3,000	(7)
Dues and Subscriptions	1,250	<b>1,150</b>	1,500	(350)
Web Maintenance	1,364	<b>1,440</b>	2,400	(960)
Training and Travel	3,087	<b>5,203</b>	6,000	(797)
Advertising	15,399	<b>22,132</b>	26,000	(3,868)
Projects	22,063	<b>15,125</b>	18,500	(3,375)
Capital Outlay	5,255	<b>13,591</b>	10,000	3,591
Transfer to Capital Improvement Reserve	0	<b>16,500</b>	4,000	12,500
Miscellaneous	524	<b>574</b>	500	74
Adjustment for Qualifying Budget Credits				
Grants	0	<b>0</b>	12,500	(12,500)
Total Expenditures	67,269	<b>99,668</b>	112,250	(12,582)
Receipts Over (Under) Expenditures	8,995	<b>23,171</b>		
Unencumbered Cash, Beginning	143,074	<b>152,069</b>		
Prior Year Cancelled Encumbrances	0	<b>0</b>		
Unencumbered Cash, Ending	\$ 152,069	<b>175,240</b>		



CITY OF WAKEENEY, KANSAS  
Special Purpose Funds  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
<b>Capital Improvement Reserve Fund</b>		
Receipts:		
Interest on Idle Funds	\$ 336	333
Transfer from General Fund	10,000	70,000
Transfer from Travel and Tourism Fund	0	16,500
Total Receipts	10,336	86,833
Expenditures:		
Capital Outlay	96,000	222,799
Receipts Over (Under) Expenditures	(85,664)	(135,966)
Unencumbered Cash, Beginning	338,933	253,269
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 253,269	117,303
 <b>Equipment Reserve Fund</b>		
Receipts:		
Transfer from General Fund	\$ 10,000	70,000
State Aid	69,473	0
Total Receipts	79,473	70,000
Expenditures:		
Equipment Purchases	95,273	37,650
Receipts Over (Under) Expenditures	(15,800)	32,350
Unencumbered Cash, Beginning	365,544	349,744
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 349,744	382,094
 <b>Risk Management Reserve Fund</b>		
Receipts:		
Interest on Idle Funds	\$ 65	65
Expenditures:		
Risk Management Expenditures	497	0
Receipts Over (Under) Expenditures	(432)	65
Unencumbered Cash, Beginning	15,492	15,060
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 15,060	15,125

CITY OF WAKEENEY, KANSAS  
Special Purpose Funds  
Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
<b>Library Capital Outlay Reserve Fund</b>		
Receipts:		
Transfer from Library Fund	\$ 5,000	5,000
Expenditures		
Capital Outlay	2,293	0
Receipts Over (Under) Expenditures	2,707	5,000
Unencumbered Cash, Beginning	7,316	10,023
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 10,023	15,023
 <b>Local Drug Forfeiture Fund</b>		
Receipts:		
Forfeiture Proceeds	\$ 49,597	0
Expenditures:		
Drug Prevention Expenditures	2,280	3,259
Receipts Over (Under) Expenditures	47,317	(3,259)
Unencumbered Cash, Beginning	26,110	73,427
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 73,427	70,168
 <b>Group Health Insurance Reserve Fund</b>		
Receipts:		
Transfer from General Fund	\$ 17,031	9,578
Transfer from Sewer and Water Utility Fund	6,126	3,483
Transfer from General Transportation Bus Fund	875	0
Interest on Idle Funds	2	27
Total Receipts	24,034	13,088
Expenditures:		
Claims	21,535	11,576
Receipts Over (Under) Expenditures	2,499	1,512
Unencumbered Cash, Beginning	18,720	21,219
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 21,219	22,731

CITY OF WAKEENEY, KANSAS  
Special Purpose Funds  
Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
<b>Spena Donation Fund</b>		
Receipts	\$ <u>0</u>	<u>0</u>
Expenditures		
Capital Outlay	<u>1,532</u>	<u>0</u>
Receipts Over (Under) Expenditures	(1,532)	0
Unencumbered Cash, Beginning	8,410	<b>6,878</b>
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 6,878</u>	<u><b>6,878</b></u>
<b>Spena Estate Fund - Cemetery</b>		
Receipts:		
Interest on Idle Funds	\$ <u>34</u>	<u>34</u>
Expenditures:		
Cemetery Expenditures	<u>30</u>	<u>60</u>
Receipts Over (Under) Expenditures	4	<b>(26)</b>
Unencumbered Cash, Beginning	13,007	<b>13,011</b>
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 13,011</u>	<u><b>12,985</b></u>
<b>American Rescue (ARPA) Fund</b>		
Receipts:		
Federal Aid	\$ <u>134,601</u>	<u><b>134,601</b></u>
Expenditures:		
Capital Outlay	<u>154,008</u>	<u>0</u>
Receipts Over (Under) Expenditures	(19,407)	<b>134,601</b>
Unencumbered Cash, Beginning	0	<b>(19,407)</b>
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (19,407)</u>	<u><b>115,194</b></u>

CITY OF WAKEENEY, KANSAS  
 Special Purpose Funds  
 Schedule of Receipts and Expenditures  
 Regulatory Basis

For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
<b>Opioid Addition Fund</b>		
Receipts:		
Miscellaneous	\$ 0	427
Expenditures	0	0
Receipts Over (Under) Expenditures	0	427
Unencumbered Cash, Beginning	0	0
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 0	427

CITY OF WAKEENEY, KANSAS  
 Bond and Interest Funds  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Bond and Interest Fund</b>				
Receipts:				
Taxes and Shared Revenue				
Delinquent Tax	\$ 0	35	0	35
Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	0	35		
Unencumbered Cash, Beginning	6,641	6,641		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 6,641	6,676		

CITY OF WAKEENEY, KANSAS  
 Capital Projects Funds  
 Schedule of Receipts and Expenditures  
 Regulatory Basis

For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
<b>Geometric Improvement Fund</b>		
Receipts	\$ 0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	4,730	4,730
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ <u>4,730</u>	<u>4,730</u>
 <b>South First Street Reconstruction Fund</b>		
Receipts:		
Local Cost Share	\$ 96,000	72,799
Expenditures:		
Engineering Costs	44,000	0
Construction Observation	52,000	0
Project Construction	0	485,327
Total Expenditures	96,000	485,327
Receipts Over (Under) Expenditures	0	(412,528)
Unencumbered Cash, Beginning	0	0
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ <u>0</u>	<u>(412,528)</u>
 <b>Downtown Trans Alt Project Fund</b>		
Receipts:		
Local Cost Share	\$ 0	145,000
Expenditures:		
Engineering Costs	0	145,000
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ <u>0</u>	<u>0</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Refuse and Recycling Utility Fund</b>				
Receipts:				
Sale of Recyclables	\$ 4,130	<b>5,387</b>	3,000	2,387
Compost Carts	14,587	<b>14,776</b>	14,000	776
Charges for Services	235,883	<b>231,994</b>	233,000	(1,006)
Miscellaneous	0	<b>33</b>	0	33
Total Receipts	254,600	<b>252,190</b>	250,000	2,190
Expenditures:				
Contractual Services	226,300	<b>226,200</b>	226,000	200
Compost	14,058	<b>14,022</b>	14,000	22
Service, Supplies, Maintenance, and Repairs	5,038	<b>6,718</b>	9,000	(2,282)
Utilities	2,478	<b>3,243</b>	3,000	243
Training & Travel	190	<b>160</b>	0	160
Fuel Surcharge	0	<b>1,491</b>	0	1,491
Capital Outlay	0	<b>0</b>	723	(723)
Transfer to General Fund	0	<b>0</b>	10,000	(10,000)
Total Expenditures	248,064	<b>251,834</b>	262,723	(10,889)
Receipts Over (Under) Expenditures	6,536	<b>356</b>		
Unencumbered Cash, Beginning	13,723	<b>20,259</b>		
Prior Year Cancelled Encumbrances	0	<b>0</b>		
Unencumbered Cash, Ending	\$ 20,259	<b>20,615</b>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Sewer and Water Utility Fund</b>				
Receipts:				
Sales and User Charges-Water	\$ 280,995	<b>308,097</b>	270,000	38,097
User Charges-Sewer	260,416	<b>260,510</b>	260,000	510
Bulk Water Sales	0	<b>117</b>	3,000	(2,883)
Installation and Connection Fees	2,440	<b>3,045</b>	5,000	(1,955)
Late Charges	7,227	<b>8,029</b>	7,000	1,029
Tower Rent	8,554	<b>7,841</b>	8,000	(159)
Miscellaneous	6,157	<b>12,103</b>	10,000	2,103
Total Receipts	565,789	<b>599,742</b>	563,000	36,742
Expenditures:				
Salaries and Wages	127,997	<b>122,844</b>	150,000	(27,156)
Employer's Social Security	9,668	<b>9,227</b>	11,500	(2,273)
Employer's KPERS	11,999	<b>11,468</b>	15,000	(3,532)
Employee Group Insurance	16,214	<b>19,615</b>	25,000	(5,385)
Utilities	49,824	<b>53,515</b>	60,000	(6,485)
Service, Supplies, Maintenance, and Repairs	78,686	<b>71,180</b>	80,000	(8,820)
Vehicle Fuel	6,611	<b>8,127</b>	10,000	(1,873)
Dues and Subscriptions	1,796	<b>1,814</b>	3,000	(1,186)
Miscellaneous	564	<b>1,069</b>	1,000	69
Training and Travel	60	<b>330</b>	4,000	(3,670)
Water Leases	9,293	<b>9,730</b>	9,800	(70)
Sales Tax	4,511	<b>4,189</b>	5,000	(811)
Water Protection Fees	5,142	<b>6,266</b>	6,000	266
Capital Outlay	0	<b>0</b>	3,995	(3,995)
Transfer to Group Health Insurance Reserve Fund	6,126	<b>3,483</b>	10,000	(6,517)
Transfer to Utility Depreciation Reserve Fund	70,000	<b>90,000</b>	75,000	15,000
Transfer to Principal and Interest Fund - Sewer	174,624	<b>174,624</b>	174,624	0
Total Expenditures	573,115	<b>587,481</b>	643,919	(56,438)
Receipts Over (Under) Expenditures	(7,326)	<b>12,261</b>		
Unencumbered Cash, Beginning	81,843	<b>74,517</b>		
Prior Year Cancelled Encumbrances	0	<b>0</b>		
Unencumbered Cash, Ending	\$ 74,517	<b>86,778</b>		



Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Principal and Interest Fund - Sewer</b>				
Receipts:				
Transfer from Sewer and Water Utility Fund	\$ 174,624	<b>174,624</b>	174,624	0
Expenditures:				
Principal	145,739	<b>149,420</b>	149,420	0
Interest	28,886	<b>25,205</b>	25,205	0
Total Expenditures	174,625	<b>174,625</b>	174,625	0
Receipts Over (Under) Expenditures	(1)	<b>(1)</b>		
Unencumbered Cash, Beginning	1,145	<b>1,144</b>		
Prior Year Cancelled Encumbrances	0	<b>0</b>		
Unencumbered Cash, Ending	\$ 1,144	<b>1,143</b>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>General Transportation Bus Fund</b>				
Receipts:				
Fares	\$ 7,493	<b>7,458</b>	8,000	(542)
State Reimbursement	23,171	<b>18,501</b>	15,000	3,501
City Appropriation	15,000	<b>0</b>	10,000	(10,000)
Donations	0	<b>0</b>	500	(500)
Out of Town Van				
Fares	985	<b>0</b>	0	0
State Reimbursement	10,452	<b>0</b>	0	0
Donations	13,473	<b>0</b>	0	0
<b>Total Receipts</b>	<b>70,574</b>	<b>25,959</b>	<b>33,500</b>	<b>(7,541)</b>
Expenditures:				
Salaries and Wages	19,742	<b>19,825</b>	23,000	(3,175)
Employer's Social Security	1,925	<b>1,509</b>	1,800	(291)
Employer's KPERS	1,833	<b>1,827</b>	0	1,827
Employee Group Insurance	5,722	<b>0</b>	0	0
Advertising	824	<b>810</b>	1,000	(190)
Telephone	516	<b>536</b>	500	36
Services, Supplies, and Maintenance	4,641	<b>3,711</b>	10,000	(6,289)
Fuel	2,796	<b>2,339</b>	4,000	(1,661)
Training and Travel	45	<b>0</b>	500	(500)
Miscellaneous	88	<b>50</b>	0	50
Transfer to Group Health Insurance Reserve Fund	875	<b>0</b>	0	0
Out of Town Van				
Salaries and Wages	8,625	<b>0</b>	0	0
Employer's Social Security	660	<b>0</b>	0	0
Advertising	333	<b>0</b>	0	0
Vehicle Insurance	1,858	<b>0</b>	0	0
Fuel	1,326	<b>0</b>	0	0
Services, Supplies, and Maintenance	1,018	<b>0</b>	0	0
Storage	600	<b>0</b>	0	0
Telephone	198	<b>0</b>	0	0
Training and Travel	881	<b>0</b>	0	0
Transfer to GT Bus - Out of Town	628	<b>12,531</b>	0	12,531
Adjustment for Qualifying Budget Credits				
State Reimbursement	0	<b>0</b>	3,501	(3,501)
<b>Total Expenditures</b>	<b>55,134</b>	<b>43,138</b>	<b>44,301</b>	<b>(1,163)</b>
Receipts Over (Under) Expenditures	15,440	<b>(17,179)</b>		
Unencumbered Cash, Beginning	12,434	<b>27,874</b>		
Prior Year Cancelled Encumbrances	0	<b>0</b>		
Unencumbered Cash, Ending	\$ 27,874	<b>10,695</b>		

## CITY OF WAKEENEY, KANSAS

SCHEDULE 2

## Business Funds

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## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>GT Bus - Out of Town Fund</b>				
Receipts:				
Fares	\$ 0	5,317	12,000	(6,683)
State Reimbursement	0	34,252	25,000	9,252
Trego County Allocation	0	0	5,000	(5,000)
Transfer from General Transportation Bus Fund	0	12,531	0	12,531
Donations	0	18,695	13,000	5,695
Total Receipts	0	70,795	55,000	15,795
Expenditures:				
Out of Town Van				
Contract Wages - Driver	0	35,977	30,000	5,977
Contract Wages - Dispatchers	0	2,752	8,000	(5,248)
Vehicle Insurance	0	0	2,000	(2,000)
Fuel	0	7,393	6,000	1,393
Maintenance	0	1,643	2,000	(357)
Storage	0	1,800	1,200	600
Telephone	0	483	1,100	(617)
Advertising	0	901	1,000	(99)
Dues	0	0	100	(100)
Training and Travel	0	198	1,000	(802)
Driver Physicals	0	0	700	(700)
Office Supplies	0	0	300	(300)
Legal Fees	0	0	700	(700)
Miscellaneous	0	650	750	(100)
Total Expenditures	0	51,797	54,850	(3,053)
Receipts Over (Under) Expenditures	0	18,998		
Unencumbered Cash, Beginning	0	0		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 0	18,998		

CITY OF WAKEENEY, KANSAS  
 Business Funds  
 Schedule of Receipts and Expenditures  
 Regulatory Basis

For the Year Ended December 31, 2022  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
<b>Utility Depreciation Reserve Fund</b>		
Receipts:		
Transfer from Sewer and Water Utility Fund	\$ 70,000	<b>90,000</b>
Expenditures:		
Capital Outlay	98,573	<b>0</b>
Receipts Over (Under) Expenditures	(28,573)	<b>90,000</b>
Unencumbered Cash, Beginning	938,450	<b>909,877</b>
Prior Year Cancelled Encumbrances	0	<b>0</b>
Unencumbered Cash, Ending	\$ 909,877	<b>999,877</b>

CITY OF WAKEENEY, KANSAS  
Trust Funds  
Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended December 31, 2022  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
<b>CID Sales Tax Fund</b>		
Receipts:		
Sales Tax	\$ 94,514	<b>107,626</b>
Expenditures:		
Sales Tax Disbursement	94,514	<b>107,626</b>
Receipts Over (Under) Expenditures	0	<b>0</b>
Unencumbered Cash, Beginning	0	<b>0</b>
Prior Year Cancelled Encumbrances	0	<b>0</b>
Unencumbered Cash, Ending	\$ 0	<b>0</b>
 <b>Insurance Claim Fund</b>		
Receipts:		
Insurance Proceeds	\$ 0	<b>11,175</b>
Expenditures		
Disbursement	9,705	<b>0</b>
Receipts Over (Under) Expenditures	(9,705)	<b>11,175</b>
Unencumbered Cash, Beginning	9,705	<b>0</b>
Prior Year Cancelled Encumbrances	0	<b>0</b>
Unencumbered Cash, Ending	\$ 0	<b>11,175</b>