

**CITY OF KINGMAN, KANSAS**

**FINANCIAL STATEMENT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2022**



**LOYD GROUP, LLC**

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Certified Public Accountants

**CITY OF KINGMAN, KANSAS  
CITY OF THE SECOND CLASS  
For the Year Ended December 31, 2022**

**BOARD OF CITY COMMISSIONERS**

Merlin McFarland  
Commissioner

Jon Wollen  
Mayor

Stan Hacker  
Commissioner

Adrian Harrel  
Commissioner

Sean Wallace  
Commissioner

**CITY OFFICERS**

Denise Niedermann  
Treasurer

Greg Graffman  
Manager

Cody Smith  
Attorney

David Lux  
Police Chief

Cindy Conrardy  
Clerk

James Mathis  
Municipal Judge

**CITY OF KINGMAN, KANSAS**  
**For the Year Ended December 31, 2022**

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**CITY OF KINGMAN, KANSAS**  
**For the Year Ended December 31, 2022**

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commission  
City of Kingman, Kansas 67068

### ***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 Kingman, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2022 and the related notes to the financial statement.

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

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

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

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

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

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

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

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

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

## ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 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 City of Kingman, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued their report thereon dated May 24, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and their 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.

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
May 19, 2023

## CITY OF KINGMAN, KANSAS

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH****Regulatory Basis**

For the Year Ended December 31, 2022

	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
GENERAL FUND:						
General Fund	\$ 1,054,605	\$ 2,793,086	\$ 2,905,430	\$ 942,261	\$ 102,613	\$ 1,044,874
SPECIAL PURPOSE FUNDS:						
Airport Operations Fund	55,443	127,141	129,231	53,353	10,090	63,443
Airport Bond and Interest Fund	38,264	45,578	83,842	-	-	-
City Safety Fund	151	2,000	1,985	166	-	166
Convention and Tourism Fund	18,553	17,262	14,940	20,875	-	20,875
Employee Benefit Fund	49,358	271,135	245,943	74,550	21,358	95,908
EMS Training Fund	12,676	11,748	12,114	12,310	106	12,416
Flood Control Fund	146,448	30,037	143,355	33,130	9,665	42,795
Grants Fund	-	-	1,617	(1,617)	-	(1,617)
Health and Life Management Fund	1,064,604	650,013	695,564	1,019,053	-	1,019,053
Insurance Proceeds Fund	-	177,767	7,512	170,255	-	170,255
KAMI Fund	125	389	437	77	-	77
Law Enforcement Trust Fund	18,499	8,647	12,177	14,969	200	15,169
Forfeited Property Fund	2,414	12	1,630	796	-	796
Library Fund	1,929	129,431	128,000	3,360	-	3,360
Special Highway Fund	90,946	79,087	79,335	90,698	-	90,698
Special Park Fund	60,763	37,700	84,025	14,438	-	14,438
Economic Development Fund	190,542	117,411	133,176	174,777	3,880	178,657
Economic Development Director Fund	5,309	96,922	79,235	22,996	4,283	27,279
ARPA Fund	216,944	220,039	-	436,983	-	436,983
Kingman Land Bank Fund	2,975	3,001	-	5,976	-	5,976
Fire Department Trust Fund	153,961	1,314	-	155,275	-	155,275
Municipal Court Fund	10,032	97,399	96,457	10,974	-	10,974
2022 Bond Fund	-	1,908,888	1,908,888	-	-	-
Total Special Purpose Funds	2,139,936	4,032,921	3,859,463	2,313,394	49,582	2,362,976
BOND AND INTEREST FUNDS:						
Bond and Interest Fund	56,897	159,543	142,812	73,628	-	73,628

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



## CITY OF KINGMAN, KANSAS

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH****Regulatory Basis****For the Year Ended December 31, 2022**

	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
<b>CAPITAL PROJECT FUNDS:</b>						
Police Reserve Fund	\$ 34,920	\$ 184	\$ 10,916	\$ 24,188	\$ 10,916	\$ 35,104
Ambulance Reserve Fund	76,147	2,479	-	78,626	-	78,626
Fire Reserve Fund	20,520	18,479	-	38,999	-	38,999
Municipal Equipment Reserve Fund	28,368	25,202	23,222	30,348	5,000	35,348
Airport Improvement Fund	(89,533)	229,663	85,052	55,078	18,510	73,588
Street Improvement Fund	136,242	30,098	357,501	(191,161)	-	(191,161)
TIF Fund	522,579	161,242	517,536	166,285	245	166,530
TIF Improvement Fund	-	482,722	482,256	466	-	466
TIF Cost of Issuance Fund	-	10,000	6,869	3,131	-	3,131
Capital Improvement Fund	203,383	108,287	231,455	80,215	4,500	84,715
CDBG Grant Project Fund	11,377	117,835	117,814	11,398	-	11,398
<b>Total Capital Project Funds</b>	<b>944,003</b>	<b>1,186,191</b>	<b>1,832,621</b>	<b>297,573</b>	<b>39,171</b>	<b>336,744</b>
<b>TRUST FUNDS:</b>						
Cemetery Endowment Fund	125,352	2,450	-	127,802	-	127,802
Cemetery Capital Improvement Fund	53,438	1,125	-	54,563	-	54,563
Bowren Interest Fund	3,826	26	-	3,852	-	3,852
Keys Estate Fund	1,199	8	-	1,207	-	1,207
<b>Total Trust Funds</b>	<b>183,815</b>	<b>3,609</b>	<b>-</b>	<b>187,424</b>	<b>-</b>	<b>187,424</b>
<b>BUSINESS FUNDS:</b>						
Water Fund	1,253,998	641,156	746,708	1,148,446	3,435	1,151,881
Water Surplus Fund	2,402,505	213,424	40,000	2,575,929	-	2,575,929
Light Fund	2,070,550	7,274,459	7,489,699	1,855,310	340,565	2,195,875
Light Principal and Interest Fund	702,746	244,592	479,160	468,178	-	468,178
Light Surplus Fund	1,420,325	608,495	622,842	1,405,978	75,443	1,481,421
Light Improvement Fund	(18,414)	388,672	278,802	91,456	46,569	138,025
Light Cost of Issuance Fund	6,392	39,484	31,948	13,928	-	13,928
Disposal System Fund	353,997	704,349	706,200	352,146	8,786	360,932
Disposal System Debt Service Fund	390,717	67,981	267,532	191,166	-	191,166
Disposal Replacement Fund	1,172,558	159,597	168,014	1,164,141	-	1,164,141
<b>Total Business Funds</b>	<b>9,755,374</b>	<b>10,342,209</b>	<b>10,830,905</b>	<b>9,266,678</b>	<b>474,798</b>	<b>9,741,476</b>

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

## CITY OF KINGMAN, KANSAS

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH****Regulatory Basis****For the Year Ended December 31, 2022**

	<b><u>Beginning Unencumbered Cash Balance</u></b>	<b><u>Receipts</u></b>	<b><u>Expenditures</u></b>	<b><u>Ending Unencumbered Cash Balance</u></b>	<b><u>Add Encumbrances and Accounts Payable</u></b>	<b><u>Ending Cash Balance</u></b>
RELATED MUNICIPAL ENTITY:						
Kingman Carnegie Library	\$ 946,524	\$ 483,509	\$ 227,541	\$ 1,202,492	\$ -	\$ 1,202,492
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 15,081,154</u>	<u>\$ 19,001,068</u>	<u>\$ 19,798,772</u>	<u>\$ 14,283,450</u>	<u>\$ 666,164</u>	<u>\$ 14,949,614</u>
COMPOSITION OF CASH:						
Petty Cash					\$	100
Checking Accounts - Kanza Bank						2,018,891
Checking Accounts - Muncipal - Kanza Bank						10,974
Checking Accounts - CDBG - Kanza Bank						6,398
CDARS						11,818,100
Related Municipal Entities						<u>1,202,492</u>
Total Cash						15,056,955
Less Agency Funds per Schedule 3						<u>(107,341)</u>
Total Reporting Entity (Excluding Agency Funds)					\$	<u>14,949,614</u>

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

**CITY OF KINGMAN, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
**For the Year Ended December 31, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Municipal Financial Reporting Entity**

The City of Kingman is a municipal corporation governed by an elected commission. The regulatory financial statement presents the City of Kingman (the municipality) and does not include any related municipal entities.

**(b) Regulatory Basis Fund Types**

**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 fund, etc.).

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

**Agency Fund** – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

**(c) Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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.

**(d) 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### **(d) Budgetary Information (cont.)**

- 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 municipality did hold a revenue neutral rate hearing for the 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 budget amendments for the year 2022.

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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the 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, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

## **2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### ***Compliance with Kansas Statutes***

According to K.S.A 12-16, 108 through 12-16, 111, both federal and state grants are exempt from local budgeting requirements. A cash basis violation does not occur when the municipality spends grant funds and the reimbursement occurs in a different year. The City received an FAA reimbursement grant in 2022 to reimburse the Airport Improvement Fund.

A cash basis violation did not occur in the Light Improvement Fund. This fund is waiting on reimbursement from the 2022 General Obligation Bond proceeds issued in January 2022.

A cash basis violation did not occur in the Grant Fund. This fund is waiting on reimbursement from a reimbursement grant in 2022.

A cash basis violation did not occur in the Street Improvement Fund. This fund is waiting on reimbursement from a reimbursement grant in 2023.

A budget violation did not occur in the Flood Control or Special Parks Fund. A budget basis violation does not occur when the municipality spends grant funds as grant expenditures are not required to be budgeted. Flood Control and Special Parks are waiting on reimbursement grants in 2023.

### 3. 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.

*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. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the City's carrying amount of deposits was \$13,854,364 and the bank balance was \$13,904,356. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$260,673 was covered by federal depository insurance, \$11,818,100 was covered by federal depository insurance in the Certificate of Deposit Account Registry Service (CDARS), and the remaining \$1,825,583 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

#### **Restricted Deposits**

Certain deposits of the City's business funds are restricted as to their use. The carrying amount of the restricted assets at December 31, 2022 was \$659,344.

### 4. 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>
General Obligation Bonds:									
Series 2012 - Refunding	2.375%	02-08-12	\$ 3,480,000	09-01-24	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 6,376
	2.00% to			Series 2014					
Series 2015 - Refunding	3.00%	06-30-15	3,245,000	09-01-23	415,000	-	415,000	-	12,450
	2.50% to								
Series 2019	3.00%	04-09-19	1,255,000	09-01-33	1,135,000	-	80,000	1,055,000	32,212
Series 2021	2.50%	09-01-21	1,615,000	09-01-41	1,595,000	-	35,000	1,560,000	16,883
Series 2022	3.00%	01-31-22	2,135,000	09-01-37	-	2,135,000	-	2,135,000	37,540
Low-interest Loan Program	0.25%	03-26-21	400,000	01-01-31	369,588	-	30,482	339,106	674
Total General Obligation Bonds					3,814,588	2,135,000	860,482	5,089,106	106,135
General Obligation Temporary Notes:									
Series 2020-1	2.54%	02-13-20	725,000	02-01-22	725,000	-	725,000	-	18,415
Series 2020-2	1.50%	05-28-20	500,000	05-01-24	500,000	-	-	500,000	7,500
Series 2020-3	1.45%	12-23-20	1,130,000	12-23-21	1,130,000	-	1,130,000	-	16,385
Capital Leases:									
Airport Hangars	5.13%	09-26-02	140,000	09-26-22	10,878	-	10,878	-	422
Fire Trucks	2.50%	12-29-16	140,811	12-29-22	24,950	-	24,950	-	469
2021 Sweeper	1.75%	02-25-21	201,054	02-28-28	178,422	-	27,626	150,796	2,942
Total Capital Leases					214,250	-	63,454	150,796	3,833
Total Contractual Indebtedness					\$ 6,383,838	\$ 2,135,000	\$ 2,778,936	\$ 5,739,902	\$ 152,268

#### 4. LONG-TERM DEBT (CONT.)

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

	Year								
	2023	2024	2025	2026	2,027	2028 to 2032	2033 to 2037	2038 to 2042	TOTAL
Principal:									
General Obligation Bonds:									
Series 2019	\$ 80,000	\$ 80,000	\$ 85,000	\$ 85,000	\$ 95,000	\$ 520,000	\$ 110,000	\$ -	\$ 1,055,000
Series 2021	1,000,000	130,000	20,000	20,000	20,000	120,000	130,000	120,000	1,560,000
Series 2022	-	-	135,000	140,000	145,000	795,000	920,000	-	2,135,000
Low-Interest Loan Program	40,732	40,834	40,936	41,039	41,142	134,423	-	-	339,106
Total General Obligation Bonds	1,120,732	250,834	280,936	286,039	301,142	1,569,423	1,160,000	120,000	5,089,106
General Obligation Temporary Notes:									
Series 2020-2	-	500,000	-	-	-	-	-	-	500,000
Capital Leases:									
2021 Sweeper	28,120	28,617	29,135	29,655	30,186	5,083	-	-	150,796
Total Principal	1,148,852	779,451	310,071	315,694	331,328	1,574,506	1,160,000	120,000	5,739,902
Interest:									
General Obligation Bonds:									
Series 2019	29,812	27,412	25,013	22,463	19,913	57,675	3,025	-	185,313
Series 2021	16,726	11,226	10,250	10,036	9,790	42,642	28,090	8,552	137,312
Series 2022	64,050	64,050	64,050	60,000	55,800	210,750	84,600	-	603,300
Low-Interest Loan Program	810	708	605	503	400	589	-	-	3,615
Total General Obligation Bonds	111,398	103,396	99,918	93,002	85,903	311,656	115,715	8,552	929,540
General Obligation Temporary Notes:									
Series 2020-2	7,500	7,500	-	-	-	-	-	-	15,000
Capital Leases:									
2021 Sweeper	2,447	1,950	1,432	911	381	12	-	-	7,133
Total Interest	121,345	112,846	101,350	93,913	86,284	311,668	115,715	8,552	951,673
Total Principal and Interest	\$ 1,270,197	\$ 892,297	\$ 411,421	\$ 409,607	\$ 417,612	\$ 1,886,174	\$ 1,275,715	\$ 128,552	\$ 6,691,575

#### 4. LONG-TERM DEBT (CONT.)

##### (a) *Electric System Covenants*

During the year ended December 31, 2004, the City issued Electric Utility System Revenue Bonds in the amount of \$4,910,000. The bonds were issued for the purpose of providing funds to pay for the costs of reconstructing, altering, repairing, improving, extending or enlarging the electric utility system of the City. During the year ended December 31, 2006, the City issued General Obligation Electric Utility System Refunding Bonds, Series 2006-A in the amount of \$5,270,000 to refinance the bonds issued in 2004. During the year ended December 31, 2015, the City issued General Obligation Electric Utility System Refunding Bonds, Series 2015 in the amount of \$3,245,000 to refinance the bonds issued in 2006.

In connection with the 2015 bond issue the City has made certain covenants and agreements to provide for the payment and security thereof. Under the terms of Resolution No. 2015-5, the City is required to meet certain requirements for debt service coverage ratios, rate covenants, tax covenants, bond reserve accounts, system reserve accounts and bond and interest payment accounts. The City is in compliance with these requirements as detailed below.

For the year ended December 31, 2022 the Electric System had a debt service coverage ratio, as computed under the bond resolution, of 2.61. The debt service covenant has been met as the debt service coverage ratio exceeded the requirement of 1.00.

The following schedule presents the computation of the debt service coverage ratio in accordance with the resolution.

<u>Light Fund</u>		
Total revenues per report		\$ 7,374,459
Total expenditures per report	\$ 7,489,699	
Less administrative expenditures per report	<u>(1,229,242)</u>	<u>6,260,457</u>
Net revenues		<u>\$ 1,114,002</u>
Debt service requirements in 2022 for 2015 bond issue		<u>\$ 427,450</u>
Debt service coverage ratio		<u>2.61</u>

Under the terms of Resolution No. 2015-5, the City is required to provide reasonable and adequate reserves for the payment of the principal and interest due on the bonds. The City shall transfer monthly proportionate amounts to accumulate the next maturing principal and interest payments one month prior to payment. Proper transfers have been made for 2022. The City is to transfer all excess funds of the utility system to the surplus account. Funds in this account may be used to pay for the operation and maintenance of the system, system improvement, principal and interest payments, calling bonds, and transfers to the operating account. The balance in the Light Surplus Fund at December 31, 2022, was \$1,405,977.

The City shall levy the necessary taxes to pay the principal and interest maturing on the bonds if the revenue of the system is insufficient to make the payments as they are due. The City cannot mortgage or sell system assets unless certain restrictions are met and approved. The City will carry and maintain a reasonable amount of risk insurance as would be carried by a private company and maintain general liability insurance in an amount not less than the maximum liability of a governmental entity. The Electric System is insured with Employers Mutual through Kingman Insurance of Kingman, Kansas.

Electric Utility customers number 1,963 at January 1, 2022 and 1,940 at December 31, 2022.

## 5. CONCENTRATIONS

A substantial portion of the City's electric sales are to one customer. During 2022, sales to that customer were \$2,010,865, or 31%.

## 6. 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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions.** K.S.A. 74-4919 and K.S.A. 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 and 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 8.9% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$191,710 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 \$2,025,420. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

## 7. 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.



## **7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)**

### **(b) *Death and Disability Other Post Employment Benefits***

K.S.A. 74-4927, disabled members in 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) *Other Employment Benefits***

**Vacation** – Vacation shall be earned from the most recent date of employment. A full-time employee must accrue 156 hours of service a month to qualify for vacation time for such month of service. Each full-time employee with less than nine years of service shall accrue one working day of vacation for each full month of service. Employees with nine or more years of service shall accrue one and one-quarter working days of vacation for each month of service. Vacations are considered vested on each anniversary date of employment. Vacations shall not be taken during the first 12-months of service with the City. Vacations must be taken within a 12-month period immediately following vesting. Upon termination, an employee shall be compensated for all earned but unused vacation leave at their final rate of pay.

**Sick leave** – Full-time employees who regularly work not less than 30 hours per week shall be entitled to sick leave with pay for absences resulting from illness, injuries, accidents or other physical incapacity, occurring either on or off the job. Full-time employees shall earn eight hours a month of sick leave for each full month of service. An employee may accumulate a maximum of 704 hours of sick leave. Employees are allowed to sell 48 or less hours at the end of each year depending on the number of sick hours used throughout the year. An employee shall not be paid for any unused sick leave upon termination of his or her employment with the City.

### **(d) *Deferred Compensation Plan***

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

## **8. 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, 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 on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts, theft of, damage to, and destruction of assets, errors and omissions, employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2021 to 2022 and there were no settlements that exceeded insurance coverage in the past three years.

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

## **9. RELATED PARTY**

The City Manager is a law partner with the City Attorney and a law partner in the firm the City has retained for legal consultation.

## 10. INTERFUND TRANSFERS

Operating transfers were as follows:

From:	To:	Regulatory Authority	Amount
Airport Operations Fund	Airport Improvement Fund	K.S.A.12-1,118	\$ 20,000
Airport Bond and Interest Fund	Airport Improvement Fund	K.S.A.12-1,118	37,886
Water Fund	Water Surplus Fund	K.S.A.12-825d	190,000
Water Fund	Municipal Equipment Reserve Fund	K.S.A.12-825d	15,000
Water Surplus Fund	Capital Improvement Fund	K.S.A.12-825d	40,000
Light Fund	Light Surplus Fund	K.S.A.12-825d	594,535
Light Fund	Light Principal and Interest Fund	K.S.A.12-825d	238,910
Disposal System Fund	Disposal System Debt Service Fund	K.S.A.12-825d	65,290
Disposal System Fund	Disposal Replacement Fund	K.S.A.12-825d	150,000
Disposal System Fund	Municipal Equipment Reserve Fund	K.S.A.12-825d	10,000
Municipal Equipment Reserve Fund	Fire Reserve Fund		18,222
Disposal Replacement Fund	Capital Improvement Fund	K.S.A.12-825d	20,000
Special Highway Fund	Street Improvement Fund	K.S.A.12-825d	30,000
Economic Development Fund	Economic Development Director Fund	K.S.A.12-825d	38,164
Economic Development Fund	Kingman Land Bank Fund	K.S.A.12-825d	3,001
CDBG Fund	General Fund	K.S.A.12-825d	22,780
General Fund	CDBG Fund	K.S.A.12-825d	22,780
			<u>\$ 1,516,568</u>

## 11. OTHER RELATIONSHIPS

The City of Kingman along with the Kingman Board of Education entered into an agreement Resolution on May 11, 1951, initiating the establishment of a joint City-School District Recreation Commission. The purpose of the Commission is to organize and coordinate recreational activities to meet the needs of the community.

Management of the Commission is carried out by an appointed five member Commission. The City appoints two members to the Commission, Kingman Board of Education appoints two members and the fifth member is appointed collectively by the other four members of the Commission. Funding is provided by the Kingman Board of Education levying funds for the recreation program.

## 12. CAPITAL PROJECTS

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

	Project Authorization	Expenditures To Date
FAA Grant-airport master plan	\$ 219,700	\$ 219,700
PAPI replacement for Clyde Cessna Field	201,626	41,717
Substation transformer/tie line update	1,200,000	387,533
Rebuild engine #6 and electric improvement	725,000	725,000
Airport runway and remark	529,600	500,861
CCLIP	338,996	338,996
Depot Park	736,326	703,910
Rotary Park	351,198	258,213
54 Sewer (Nowak)	123,261	112,421

### **13. 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 worker's 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 Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for its participating members.

The City pays an annual premium to KMIT for its worker's compensation insurance coverage. The agreement to participate provides that the KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$750,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management.

During 2022, the City has partially self-funded insurance for eligible health care costs of participating employees. The City is liable for claims up to \$30,000 per employee annually, and aggregate claims up to \$490,081.

### **14. 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 at which the financial statement was available to be issued.

**CITY OF KINGMAN, KANSAS**  
**REGULATORY – REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

## CITY OF KINGMAN, KANSAS

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****(Budgeted Funds Only)****For the Year Ended December 31, 2022**

	<b>Certified Budget</b>	<b>Adjustment for for Qualifying Budget Credits</b>	<b>Total Budget for Comparison</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance - Over (Under)</b>
<b>GENERAL FUND:</b>					
General Fund	\$ 2,920,213	\$ -	\$ 2,920,213	\$ 2,905,430	\$ (14,783)
<b>SPECIAL PURPOSE FUNDS:</b>					
Airport Operations Fund	135,526	-	135,526	129,231	(6,295)
Convention and Tourism Fund	32,500	-	32,500	14,940	(17,560)
Employee Benefit Fund	300,933	-	300,933	245,943	(54,990)
Flood Control Fund	33,000	-	33,000	143,355	110,355
Library Fund	128,000	-	128,000	128,000	-
Special Highway Fund	120,000	-	120,000	79,335	(40,665)
Special Park Fund	68,000	-	68,000	84,025	16,025
Economic Development Fund	139,000	-	139,000	133,176	(5,824)
Economic Development Director Fund	79,508	-	79,508	79,235	(273)
Kingman Land Bank Fund	3,000	-	3,000	-	(3,000)
<b>BOND AND INTEREST FUND:</b>					
Bond and Interest Fund	177,812	-	177,812	142,812	(35,000)
<b>CAPITAL PROJECT FUND:</b>					
TIF Fund	690,000	-	690,000	517,536	(172,464)
<b>BUSINESS FUNDS:</b>					
Water Fund	750,309	-	750,309	746,708	(3,601)
Light Fund	7,939,275	-	7,939,275	7,489,699	(449,576)
Disposal System Fund	710,655	-	710,655	706,200	(4,455)

## CITY OF KINGMAN, KANSAS

### GENERAL FUND

#### 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)

		<u>2022</u>		<u>Variance -</u>
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Taxes -				
Ad valorem property tax	\$ 723,139	\$ 717,771	\$ 785,142	\$ (67,371)
Delinquent tax	13,154	16,344	-	16,344
Motor vehicle tax	140,827	129,086	111,265	17,821
Recreational vehicle tax	1,797	1,708	1,798	(90)
16/20M vehicle tax	1,788	1,827	1,401	426
Commercial vehicle tax	8,483	8,856	6,823	2,033
Local alcoholic liquor tax	5,763	9,107	4,766	4,341
Local sales tax	496,508	499,758	390,000	109,758
Excise tax	22	10	-	10
Special assessments	1,723	4,461	-	4,461
TIF	49,900	49,366	-	49,366
Neighborhood revitalization rebate	(19,765)	(14,695)	(14,003)	(692)
Total Taxes	<u>1,423,339</u>	<u>1,423,599</u>	<u>1,287,192</u>	<u>136,407</u>
Intergovernmental Revenues -				
Ambulance county share	227,000	247,000	247,000	-
Transportation grants	99,382	64,613	78,380	(13,767)
Highway connecting links	57,061	57,100	56,800	300
Rural fire contracts	44,100	73,500	58,800	14,700
Total Intergovernmental Revenues	<u>427,543</u>	<u>442,213</u>	<u>440,980</u>	<u>1,233</u>
Licenses and Permits -				
Utility franchise fees	244,509	296,698	265,000	31,698
Dog tags, impounds, adoption fees	1,185	825	-	825
Miscellaneous licenses and permits	6,180	6,547	5,000	1,547
Total Licenses and Permits	<u>251,874</u>	<u>304,070</u>	<u>270,000</u>	<u>34,070</u>
Charges for Services -				
Police	1,541	2,440	500	1,940
Cemetery	8,989	14,683	8,000	6,683
Ambulance	404,337	398,441	310,000	88,441
Swimming and concessions	-	7,892	-	7,892
Transportation	8,924	18,838	7,500	11,338
Total Charges for Services	<u>423,791</u>	<u>442,294</u>	<u>326,000</u>	<u>116,294</u>
Fines, Forfeitures and Penalties -				
Fines	64,357	84,434	60,000	24,434
Use of Money and Property -				
Interest income	2,040	27,787	-	27,787

## CITY OF KINGMAN, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts (cont.)				
Other -				
Miscellaneous	\$ 81,624	\$ 45,909	\$ 700	\$ 45,209
Transfer from CDBG Fund	-	22,780	-	22,780
Transfer from Water Surplus Fund	68,750	-	-	-
Total Other	150,374	68,689	700	67,989
Total Receipts	2,743,318	2,793,086	\$ 2,384,872	\$ 408,214
Expenditures				
Administrative -				
Personal services	153,390	289,102	\$ 159,900	\$ 129,202
Contractual services	231,393	267,627	356,500	(88,873)
Commodities	19,535	35,852	39,000	(3,148)
Capital outlay	17,642	-	5,000	(5,000)
Transfer to CDBG Fund	-	22,780	-	22,780
Transfer to Municipal Equipment Reserve Fund	18,222	-	-	-
Total Administrative	440,182	615,361	560,400	54,961
Police -				
Personal services	557,634	579,600	591,690	(12,090)
Contractual services	133,119	56,552	89,050	(32,498)
Commodities	45,878	56,927	56,700	227
Capital outlay	-	43,203	44,000	(797)
Transfer to Police Reserve Fund	10,596	-	-	-
Total Police	747,227	736,282	781,440	(45,158)
Fire -				
Personal services	22,023	25,918	25,000	918
Contractual services	14,250	14,953	20,000	(5,047)
Commodities	23,119	23,291	45,000	(21,709)
Lease purchase - fire trucks	25,419	25,419	25,419	-
Total Fire	84,811	89,581	115,419	(25,838)
Streets -				
Personal services	144,564	120,972	157,740	(36,768)
Contractual services	71,881	105,801	95,670	10,131
Commodities	60,395	95,224	73,950	21,274
Lease purchase - JD motor grader	3,002	30,567	30,567	-
Total Streets	279,842	352,564	357,927	(5,363)

**CITY OF KINGMAN, KANSAS**

**GENERAL FUND**

**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)**

		<b>2022</b>		<b>Variance -</b>
	<b>2021</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Expenditures (cont.)				
Parks -				
Personal services	\$ 73,432	\$ 75,635	\$ 69,482	\$ 6,153
Contractual services	10,401	6,703	13,150	(6,447)
Commodities	13,748	15,604	17,550	(1,946)
Pool and recreation	20,158	32,589	33,500	(911)
Total Parks	117,739	130,931	133,682	(2,751)
Cemeteries -				
Personal services	42,617	43,427	43,120	307
Contractual services	2,046	7,369	5,725	1,644
Capital outlay	11,017	12,153	11,200	953
Total Cemeteries	55,680	62,949	60,045	2,904
Street Lighting -				
Contractual services	52,243	54,145	47,500	6,645
City Water -				
Contractual services	2,182	5,040	7,000	(1,960)
Sanitation and Environment				
Contractual services	1,330	924	-	924
Ambulance -				
Personal services	440,803	588,278	592,625	(4,347)
Contractual services	104,679	67,404	83,505	(16,101)
Commodities	84,821	88,534	65,000	23,534
Transfer to Ambulance Reserve Fund	40,049	-	-	-
Lease purchase - ambulance, rescue trucks	28,875	-	-	-
Total Ambulance	699,227	744,218	741,130	3,088
Transportation -				
Personal services	94,010	100,023	97,670	2,353
Contractual services	4,819	3,556	7,500	(3,944)
Commodities	10,609	9,856	10,500	(644)
Total Transportation	109,438	113,435	115,670	(2,235)
Total Expenditures	2,589,901	2,905,430	\$ 2,920,213	\$ (14,783)
Receipts Over (Under) Expenditures	153,417	(112,344)		
Unencumbered Cash, Beginning	901,188	1,054,605		
Unencumbered Cash, Ending	\$ 1,054,605	\$ 942,261		



## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDAIRPORT OPERATIONS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Ad valorem property tax	\$ 35,470	\$ 38,171	\$ 41,740	\$ (3,569)
Delinquent tax	1,108	1,132	-	1,132
Motor vehicle tax	9,167	6,332	5,458	874
Recreational vehicle tax	117	84	88	(4)
16/20M vehicle tax	190	119	69	50
Commercial vehicle tax	552	434	335	99
Excise tax	1	1	-	1
TIF	2,458	2,625	-	2,625
Neighborhood revitalization rebate	(970)	(781)	(744)	(37)
Use of property	53,519	47,284	45,000	2,284
Fuel sales	19,522	28,178	12,000	16,178
Interest income	12	43	-	43
Permits	500	1,000	-	1,000
Miscellaneous	171	2,519	-	2,519
Total Receipts	<u>121,817</u>	<u>127,141</u>	<u>\$ 103,946</u>	<u>\$ 23,195</u>
Expenditures				
Personal services	18,351	17,903	\$ 19,226	\$ (1,323)
Contractual services	45,516	44,521	50,000	(5,479)
Commodities	26,840	35,507	30,000	5,507
Capital outlay	-	-	5,000	(5,000)
Lease purchase - airport hangars	11,300	11,300	11,300	-
Transfer to Airport Improvement Fund	10,000	20,000	20,000	-
Transfer to Airport Bond and Interest Fund	20,000	-	-	-
Total Expenditures	<u>132,007</u>	<u>129,231</u>	<u>\$ 135,526</u>	<u>\$ (6,295)</u>
Receipts Over (Under) Expenditures	(10,190)	(2,090)		
Unencumbered Cash, Beginning	<u>65,633</u>	<u>55,443</u>		
Unencumbered Cash, Ending	<u>\$ 55,443</u>	<u>\$ 53,353</u>		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDAIRPORT BOND AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Interest income	\$ 52	\$ 578
Grants	-	45,000
Transfer from Airport Operations Fund	<u>20,000</u>	<u>-</u>
Total Receipts	<u>20,052</u>	<u>45,578</u>
Expenditures		
Principal	45,000	45,000
Interest	1,855	956
Transfer to Airport Improvement Fund	<u>-</u>	<u>37,886</u>
Total Expenditures	<u>46,855</u>	<u>83,842</u>
Receipts Over (Under) Expenditures	(26,803)	(38,264)
Unencumbered Cash, Beginning	<u>65,067</u>	<u>38,264</u>
Unencumbered Cash, Ending	<u>\$ 38,264</u>	<u>\$ -</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDCITY SAFETY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Miscellaneous	\$ 2,000	\$ 2,000
Expenditures		
Safety awards and t-shirts	<u>2,200</u>	<u>1,985</u>
Receipts Over (Under) Expenditures	(200)	15
Unencumbered Cash, Beginning	<u>351</u>	<u>151</u>
Unencumbered Cash, Ending	<u>\$ 151</u>	<u>\$ 166</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDCONVENTION AND TOURISM FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	<b>2021 Actual</b>	<b>2022</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts				
Hotel tax	\$ 22,154	\$ 17,221	\$ 18,000	\$ (779)
Interest income	-	41	-	41
Total Receipts	<u>22,154</u>	<u>17,262</u>	<u>\$ 18,000</u>	<u>\$ (738)</u>
Expenditures				
Commodities	3,000	1,696	\$ 7,500	\$ (5,804)
Capital outlay	<u>8,659</u>	<u>13,244</u>	<u>25,000</u>	<u>(11,756)</u>
Total Expenditures	<u>11,659</u>	<u>14,940</u>	<u>\$ 32,500</u>	<u>\$ (17,560)</u>
Receipts Over (Under) Expenditures	10,495	2,322		
Unencumbered Cash, Beginning	<u>8,058</u>	<u>18,553</u>		
Unencumbered Cash, Ending	<u>\$ 18,553</u>	<u>\$ 20,875</u>		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDEMPLOYEE BENEFIT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 214,578	\$ 212,945	\$ 237,426	\$ (24,481)
Delinquent tax	5,061	5,033	-	5,033
Motor vehicle tax	50,959	38,312	33,022	5,290
Recreational vehicle tax	650	507	534	(27)
16/20M vehicle tax	317	661	416	245
Commercial vehicle tax	3,070	2,628	2,025	603
Excise tax	8	3	-	3
TIF	14,822	14,928	-	14,928
Neighborhood revitalization rebate	(5,866)	(4,444)	(4,235)	(209)
Interest income	49	562	-	562
Total Receipts	<u>283,648</u>	<u>271,135</u>	<u>\$ 269,188</u>	<u>\$ 1,947</u>
Expenditures				
Social security	42,295	33,343	\$ 42,039	\$ (8,696)
Workers' compensation	15,430	18,541	22,000	(3,459)
KPERS	44,832	44,504	46,765	(2,261)
Unemployment insurance	3,077	2,031	1,900	131
Health insurance	160,152	128,624	169,429	(40,805)
Flex One plan	1,200	1,300	1,200	100
Library benefits	17,600	17,600	17,600	-
Total Expenditures	<u>284,586</u>	<u>245,943</u>	<u>\$ 300,933</u>	<u>\$ (54,990)</u>
Receipts Over (Under) Expenditures	(938)	25,192		
Unencumbered Cash, Beginning	<u>50,296</u>	<u>49,358</u>		
Unencumbered Cash, Ending	<u>\$ 49,358</u>	<u>\$ 74,550</u>		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDEMS TRAINING FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Training fees and miscellaneous	\$ 14,814	\$ 11,417
Reimbursements	283	331
Donations	<u>10,050</u>	<u>-</u>
Total Receipts	<u>25,147</u>	<u>11,748</u>
Expenditures		
Commodities	20,167	9,835
Capital outlay	<u>-</u>	<u>2,279</u>
Total Expenditures	<u>20,167</u>	<u>12,114</u>
Receipts Over (Under) Expenditures	4,980	(366)
Unencumbered Cash, Beginning	<u>7,696</u>	<u>12,676</u>
Unencumbered Cash, Ending	<u>\$ 12,676</u>	<u>\$ 12,310</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDFLOOD CONTROL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Ad valorem property tax	\$ 16,323	\$ 24,162	\$ 27,454	\$ (3,292)
Delinquent tax	168	228	-	228
Motor vehicle tax	1,735	2,914	2,512	402
Recreational vehicle tax	22	39	41	(2)
16/20M vehicle tax	-	984	32	952
Commercial vehicle tax	104	200	154	46
TIF	1,121	1,727	-	1,727
Neighborhood revitalization rebate	(446)	(514)	(490)	(24)
Interest income	127	297	-	297
Total Receipts	<u>19,154</u>	<u>30,037</u>	<u>\$ 29,703</u>	<u>\$ 334</u>
Expenditures				
Personal services	45	-	\$ 5,000	\$ (5,000)
Commodities	1,509	-	10,000	(10,000)
Contractual services	376	143,355	5,000	138,355
Capital outlay	-	-	13,000	(13,000)
Total Expenditures	<u>1,930</u>	<u>143,355</u>	<u>\$ 33,000</u>	<u>\$ 110,355</u>
Receipts Over (Under) Expenditures	17,224	(113,318)		
Unencumbered Cash, Beginning	<u>129,224</u>	<u>146,448</u>		
Unencumbered Cash, Ending	<u>\$ 146,448</u>	<u>\$ 33,130</u>		

Note: Both federal and state grants are exempt from local budgeting requirements. K.S.A. 12-16, 108 through 12-16, 111. A cash-basis violation also does not occur when the municipality is waiting on a federal or state grant reimbursement. In 2022, flooding occurred that the City received FEMA reimbursement in 2023. Therefore, the above expenditures will be reimbursed from federal/state grants and are not subject to budgeting requirements. There is not a budget violation under Kansas Statutes.

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDGRANTS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Interest income	\$ -	\$ -
Expenditures		
Personal services	-	1,507
Contractual services	-	110
Total Expenditures	-	1,617
Receipts Over (Under) Expenditures	-	(1,617)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (1,617)



## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDHEALTH AND LIFE MANAGEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Interest income	\$ 739	\$ 7,552
Reimbursements	<u>632,358</u>	<u>642,461</u>
Total Receipts	<u>633,097</u>	<u>650,013</u>
Expenditures		
Health and dental insurance premiums	181,759	193,028
Life insurance premiums	3,217	1,021
Health insurance claims	<u>557,849</u>	<u>501,515</u>
Total Expenditures	<u>742,825</u>	<u>695,564</u>
Receipts Over (Under) Expenditures	(109,728)	(45,551)
Unencumbered Cash, Beginning	<u>1,174,332</u>	<u>1,064,604</u>
Unencumbered Cash, Ending	<u>\$ 1,064,604</u>	<u>\$ 1,019,053</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDINSURANCE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Insurance proceeds	\$ -	\$ 177,767
Expenditures		
Miscellaneous	<u>-</u>	<u>7,512</u>
Receipts Over (Under) Expenditures	-	170,255
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 170,255</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDKAMI FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Miscellaneous	\$ 657	\$ 389
Expenditures		
Miscellaneous	<u>532</u>	<u>437</u>
Receipts Over (Under) Expenditures	125	(48)
Unencumbered Cash, Beginning	<u>-</u>	<u>125</u>
Unencumbered Cash, Ending	<u>\$ 125</u>	<u>\$ 77</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDLAW ENFORCEMENT TRUST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
VIN fees	\$ 9,400	\$ 8,580
Interest income	<u>7</u>	<u>67</u>
Total Receipts	<u>9,407</u>	<u>8,647</u>
Expenditures		
Commodities	<u>11,001</u>	<u>12,177</u>
Receipts Over (Under) Expenditures	(1,594)	(3,530)
Unencumbered Cash, Beginning	<u>20,093</u>	<u>18,499</u>
Unencumbered Cash, Ending	<u>\$ 18,499</u>	<u>\$ 14,969</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDFORFEITED PROPERTY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Interest income	\$ -	\$ 12
Expenditures		
Commodities	<u>-</u>	<u>1,630</u>
Receipts Over (Under) Expenditures	-	(1,618)
Unencumbered Cash, Beginning	<u>2,414</u>	<u>2,414</u>
Unencumbered Cash, Ending	<u>\$ 2,414</u>	<u>\$ 796</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDLIBRARY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 92,793	\$ 104,027	\$ 113,761	\$ (9,734)
Delinquent tax	1,919	2,216	-	2,216
Motor vehicle tax	18,809	16,564	14,277	2,287
Recreational vehicle tax	240	219	231	(12)
16/20M vehicle tax	226	244	180	64
Commercial vehicle tax	1,133	1,136	875	261
Excise tax	1	1	-	1
TIF	6,405	7,153	-	7,153
Neighborhood revitalization rebate	(2,536)	(2,129)	(2,029)	(100)
Total Receipts	<u>118,990</u>	<u>129,431</u>	<u>\$ 127,295</u>	<u>\$ 2,136</u>
Expenditures				
Appropriation to Library	<u>118,500</u>	<u>128,000</u>	<u>\$ 128,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	490	1,431		
Unencumbered Cash, Beginning	<u>1,439</u>	<u>1,929</u>		
Unencumbered Cash, Ending	<u>\$ 1,929</u>	<u>\$ 3,360</u>		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDSPECIAL HIGHWAY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	<b>2021 Actual</b>	<b>2022</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts				
State of Kansas gas tax	\$ 81,396	\$ 78,874	\$ 73,080	\$ 5,794
Interest income	52	213	-	213
Total Receipts	81,448	79,087	\$ 73,080	\$ 6,007
Expenditures				
Contractual	19,500	-	\$ 20,000	\$ (20,000)
Capital outlay	80,138	49,335	70,000	(20,665)
Transfer to Street Improvement Fund	45,000	30,000	30,000	-
Total Expenditures	144,638	79,335	\$ 120,000	\$ (40,665)
Receipts Over (Under) Expenditures	(63,190)	(248)		
Unencumbered Cash, Beginning	154,136	90,946		
Unencumbered Cash, Ending	\$ 90,946	\$ 90,698		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDSPECIAL PARK FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local alcoholic liquor tax	\$ 5,763	\$ 9,106	\$ 4,766	\$ 4,340
Donations	1,375	20,522	-	20,522
Interest income	12	12	-	12
Grants	5,980	5,980	-	5,980
Reimbursements	1,030	2,080	-	2,080
Total Receipts	14,160	37,700	\$ 4,766	\$ 32,934
Expenditures				
Commodities	8	-	\$ -	\$ -
Contractual services	769	84,025	-	84,025
Capital outlay	4,581	-	68,000	(68,000)
Total Expenditures	5,358	84,025	\$ 68,000	\$ 16,025
Receipts Over (Under) Expenditures	8,802	(46,325)		
Unencumbered Cash, Beginning	51,961	60,763		
Unencumbered Cash, Ending	\$ 60,763	\$ 14,438		

Note: Both federal and state grants are exempt from local budgeting requirements. K.S.A. 12-16, 108 through 12-16, 111. A cash-basis violation also does not occur when the municipality is waiting on a federal or state grant reimbursement. In 2022, the City received a grant award towards their Rotary Park Improvements project. The funds will be received in 2023. Therefore, the above expenditures will be reimbursed from federal/state grants and are not subject to budgeting requirements. There is not a budget violation under Kansas Statutes.



## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDECONOMIC DEVELOPMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Local sales tax	\$ 108,990	\$ 109,664	\$ 80,000	\$ 29,664
Land lease	32,081	6,378	6,000	378
Interest income	49	399	-	399
Miscellaneous	-	970	-	970
	<u>141,120</u>	<u>117,411</u>	<u>\$ 86,000</u>	<u>\$ 31,411</u>
Total Receipts				
Expenditures				
Contractual services	27,644	61,680	\$ 33,000	\$ 28,680
Commodities	149	-	2,000	(2,000)
Capital outlay	48,080	30,331	45,000	(14,669)
Lease purchase-land	-	-	20,000	(20,000)
Transfer to Economic Development				
Director Fund	-	38,164	36,000	2,164
Transfer to Kingman Land Bank Fund	3,000	3,001	3,000	1
	<u>78,873</u>	<u>133,176</u>	<u>\$ 139,000</u>	<u>\$ (5,824)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	62,247	(15,765)		
Unencumbered Cash, Beginning	<u>128,295</u>	<u>190,542</u>		
Unencumbered Cash, Ending	<u>\$ 190,542</u>	<u>\$ 174,777</u>		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDECONOMIC DEVELOPMENT DIRECTOR FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
County share	\$ 20,045	\$ 38,164	\$ 36,000	\$ 2,164
City share (Transfer from Econ Dev Fund)	36,000	38,164	36,000	2,164
Interest income	-	13	-	
Small City contributions	-	2,000	-	2,000
Miscellaneous	-	-	2,000	(2,000)
Reimbursed expenses	607	18,581	-	18,581
Total Receipts	56,652	96,922	\$ 74,000	\$ 22,909
Expenditures				
Personal services	64,288	66,753	\$ 64,808	\$ 1,945
Contractual services	11,807	12,350	13,500	(1,150)
Commodities	408	132	1,200	(1,068)
Total Expenditures	76,503	79,235	\$ 79,508	\$ (273)
Receipts Over (Under) Expenditures	(19,851)	17,687		
Unencumbered Cash, Beginning	25,160	5,309		
Unencumbered Cash, Ending	\$ 5,309	\$ 22,996		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDARPA FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Grants	\$ 216,858	\$ 216,858
Interest	86	3,181
	<u>216,944</u>	<u>220,039</u>
Total Receipts	216,944	220,039
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	216,944	220,039
Unencumbered Cash, Beginning	<u>-</u>	<u>216,944</u>
Unencumbered Cash, Ending	<u>\$ 216,944</u>	<u>\$ 436,983</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDKINGMAN LAND BANK FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
Transfer from Economic Development Fund	3,000	3,001	\$ 3,000	\$ 1
Expenditures				
Memory Lane	25	-	\$ 3,000	\$ (3,000)
Receipts Over (Under) Expenditures	2,975	3,001		
Unencumbered Cash, Beginning	-	2,975		
Unencumbered Cash, Ending	\$ 2,975	\$ 5,976		

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDFIRE DEPARTMENT TRUST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Interest	\$ 48	\$ 814
Donations	<u>147,038</u>	<u>500</u>
Total Receipts	147,086	1,314
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	147,086	1,314
Unencumbered Cash, Beginning	<u>6,875</u>	<u>153,961</u>
Unencumbered Cash, Ending	<u>\$ 153,961</u>	<u>\$ 155,275</u>

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUNDMUNICIPAL COURT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<b>2021 Actual</b>	<b>2022 Actual</b>
Receipts		
Diversion fees	\$ 3,080	\$ 5,170
Court costs	17,762	22,136
Fines	39,275	44,627
Restitution	1,928	1,454
Attorney fees	5,077	4,821
KBI fees	1,050	3,614
Law enforcement training fees	6,148	7,546
Reinstatement fees	447	732
State administrative fees	273	337
Community Correction fund	860	2,500
Miscellaneous	5,315	4,462
Total Receipts	81,215	97,399
Expenditures		
Payments to City of Kingman	64,953	81,723
Payments to State of Kansas	8,697	14,698
Miscellaneous	59	36
Total Expenditures	73,709	96,457
Receipts Over (Under) Expenditures	7,506	942
Unencumbered Cash, Beginning	2,526	10,032
Unencumbered Cash, Ending	\$ 10,032	\$ 10,974

## CITY OF KINGMAN, KANSAS

SPECIAL PURPOSE FUND2022 BOND FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Proceeds	\$ -	\$ 1,908,888
Expenditures		
Principal	-	1,855,000
Interest	-	53,888
Total Expenditures	-	1,908,888
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

## CITY OF KINGMAN, KANSAS

BOND AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 35,870	\$ 38,776	\$ 37,915	\$ 861
Delinquent tax	377	377	-	377
Motor vehicle tax	1,774	6,403	5,519	884
Recreational vehicle tax	23	85	89	(4)
16/20M vehicle tax	-	23	70	(47)
Commercial vehicle tax	107	439	338	101
TIF	2,458	2,384	-	2,384
Neighborhood revitalization rebate	(980)	(710)	(676)	(34)
Interest income	59	1,026	-	1,026
Special assessments	121,195	110,740	112,212	(1,472)
Total Receipts	160,883	159,543	\$ 155,467	\$ 4,076
Expenditures				
Principal	90,000	100,000	\$ 135,000	\$ (35,000)
Interest	47,590	42,812	42,812	-
Total Expenditures	137,590	142,812	\$ 177,812	\$ (35,000)
Receipts Over (Under) Expenditures	23,293	16,731		
Unencumbered Cash, Beginning	33,604	56,897		
Unencumbered Cash, Ending	\$ 56,897	\$ 73,628		



## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDPOLICE RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Interest income	\$ 7	\$ 184
Reimbursements	20,015	-
Transfer from General Fund	<u>10,596</u>	<u>-</u>
Total Receipts	30,618	184
Expenditures		
Commodities	<u>-</u>	<u>10,916</u>
Receipts Over (Under) Expenditures	30,618	(10,732)
Unencumbered Cash, Beginning	<u>4,302</u>	<u>34,920</u>
Unencumbered Cash, Ending	<u>\$ 34,920</u>	<u>\$ 24,188</u>

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDAMBULANCE RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Transfer from General Fund	\$ 40,049	\$ -
Interest income	18	618
Coronavirus Relief Funds	1,500	-
Miscellaneous	<u>-</u>	<u>1,861</u>
Total Receipts	<u>41,567</u>	<u>2,479</u>
Expenditures		
Commodities	4,128	-
Contractual services	3,380	-
Capital outlay	<u>4,490</u>	<u>-</u>
Total Expenditures	<u>11,998</u>	<u>-</u>
Receipts Over (Under) Expenditures	29,569	2,479
Unencumbered Cash, Beginning	<u>46,578</u>	<u>76,147</u>
Unencumbered Cash, Ending	<u>\$ 76,147</u>	<u>\$ 78,626</u>

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDFIRE RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Interest income	\$ 13	\$ 257
Transfer from Municipal Equipment Reserve Fund	<u>-</u>	<u>18,222</u>
Total Receipts	13	18,479
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	13	18,479
Unencumbered Cash, Beginning	<u>20,507</u>	<u>20,520</u>
Unencumbered Cash, Ending	<u>\$ 20,520</u>	<u>\$ 38,999</u>

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDMUNICIPAL EQUIPMENT RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Interest income	\$ 11	\$ 202
Reimbursements	201,054	-
Transfer from Water Fund	13,500	15,000
Transfer from Light Fund	6,000	-
Transfer from General Fund	18,222	-
Transfer from Disposal System Fund	<u>3,600</u>	<u>10,000</u>
Total Receipts	<u>242,387</u>	<u>25,202</u>
Expenditures		
Lease purchase	225,473	-
Equipment improvement	11,650	5,000
Transfer to Fire Reserve	<u>-</u>	<u>18,222</u>
Total Expenditures	<u>237,123</u>	<u>23,222</u>
Receipts Over (Under) Expenditures	5,264	1,980
Unencumbered Cash, Beginning	<u>23,104</u>	<u>28,368</u>
Unencumbered Cash, Ending	<u>\$ 28,368</u>	<u>\$ 30,348</u>

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDAIRPORT IMPROVEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Grants - State of Kansas	\$ 98,180	\$ 171,648
Interest income	7	129
Transfer from Airport Bond and Interest Fund	-	37,886
Transfer from Airport Operations Fund	<u>10,000</u>	<u>20,000</u>
Total Receipts	108,187	229,663
Expenditures		
Construction costs	<u>178,817</u>	<u>85,052</u>
Receipts Over (Under) Expenditures	(70,630)	144,611
Unencumbered Cash, Beginning	<u>(18,903)</u>	<u>(89,533)</u>
Unencumbered Cash, Ending	<u>\$ (89,533)</u>	<u>\$ 55,078</u>

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDSTREET IMPROVEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Interest income	\$ 39	\$ 98
Transfer from Special Highway Fund	<u>45,000</u>	<u>30,000</u>
Total Receipts	45,039	30,098
Expenditures		
Construction costs	<u>27,412</u>	<u>357,501</u>
Receipts Over (Under) Expenditures	17,627	(327,403)
Unencumbered Cash, Beginning	<u>118,615</u>	<u>136,242</u>
Unencumbered Cash, Ending	<u>\$ 136,242</u>	<u>\$ (191,161)</u>

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDTIF FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	<b>2021 Actual</b>	<b>2022</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts				
Tax increment financing allocation	\$ 161,558	\$ 155,485	\$ 120,000	\$ 35,485
Interest income	422	632	-	632
Miscellaneous	-	5,125	-	5,125
Total Receipts	<u>161,980</u>	<u>161,242</u>	<u>\$ 120,000</u>	<u>\$ 41,242</u>
Expenditures				
Contractual services	188,941	157,086	\$ -	\$ 157,086
Commodities	-	7,721	-	7,721
Capital outlay	-	352,729	690,000	(337,271)
Total Expenditures	<u>188,941</u>	<u>517,536</u>	<u>\$ 690,000</u>	<u>\$ (172,464)</u>
Receipts Over (Under) Expenditures	(26,961)	(356,294)		
Unencumbered Cash, Beginning	<u>549,540</u>	<u>522,579</u>		
Unencumbered Cash, Ending	<u>\$ 522,579</u>	<u>\$ 166,285</u>		

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDTIF IMPROVEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Grants	\$ -	\$ 82,722
Bond proceeds	-	400,000
	<u>-</u>	<u>482,722</u>
Total Receipts	-	482,722
Expenditures		
Contractual	-	482,256
	<u>-</u>	<u>482,256</u>
Receipts Over (Under) Expenditures	-	466
Unencumbered Cash, Beginning	-	-
	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	\$ -	\$ 466
	<u>-</u>	<u>466</u>



## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDTIF COST OF ISSUANCE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Bond proceeds	\$ -	\$ 10,000
Expenditures		
Contractual	<u>-</u>	<u>6,869</u>
Receipts Over (Under) Expenditures	-	3,131
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 3,131</u>

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDCAPITAL IMPROVEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Receipts		
Interest income	\$ 54	\$ 126
Lease	14,771	48,161
Transfer from Disposal Replacement Fund	16,500	20,000
Transfer from Light Surplus Fund	13,667	-
Transfer from Light Fund	8,333	-
Transfer from Water Surplus Fund	<u>35,750</u>	<u>40,000</u>
Total Receipts	89,075	108,287
Expenditures		
Capital outlay	<u>-</u>	<u>231,455</u>
Receipts Over (Under) Expenditures	89,075	(123,168)
Unencumbered Cash, Beginning	<u>114,308</u>	<u>203,383</u>
Unencumbered Cash, Ending	<u>\$ 203,383</u>	<u>\$ 80,215</u>

## CITY OF KINGMAN, KANSAS

CAPITAL PROJECT FUNDCDBG GRANT PROJECT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
CDBG grant	\$ 11,250	\$ 92,862
Match money	6,398	-
Miscellaneous	-	2,193
Transfer from General Fund	-	22,780
	<u>17,648</u>	<u>117,835</u>
Total Receipts		
Expenditures		
Project costs	6,271	95,034
Transfer to General Fund	-	22,780
	<u>6,271</u>	<u>117,814</u>
Total Exenditures		
Receipts Over (Under) Expenditures	11,377	21
Unencumbered Cash, Beginning	-	11,377
Unencumbered Cash, Ending	<u>\$ 11,377</u>	<u>\$ 11,398</u>

## CITY OF KINGMAN, KANSAS

TRUST FUNDCEMETERY ENDOWMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Permits issues	\$ 2,250	\$ 2,450
Interest	30	-
	<u>2,280</u>	<u>2,450</u>
Total Receipts	2,280	2,450
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	2,280	2,450
Unencumbered Cash, Beginning	<u>123,072</u>	<u>125,352</u>
Unencumbered Cash, Ending	<u>\$ 125,352</u>	<u>\$ 127,802</u>

## CITY OF KINGMAN, KANSAS

TRUST FUNDCEMETERY CAPITAL IMPROVEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Sale of lots	\$ 50	\$ 1,125
Interest	4	-
	<u>54</u>	<u>1,125</u>
Total Receipts	54	1,125
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	54	1,125
Unencumbered Cash, Beginning	<u>53,384</u>	<u>53,438</u>
Unencumbered Cash, Ending	<u>\$ 53,438</u>	<u>\$ 54,563</u>

## CITY OF KINGMAN, KANSAS

TRUST FUNDBOWREN INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Interest income	\$ 6	\$ 26
Expenditures		
Miscellaneous	<u>25</u>	<u>-</u>
Receipts Over (Under) Expenditures	(19)	26
Unencumbered Cash, Beginning	<u>3,845</u>	<u>3,826</u>
Unencumbered Cash, Ending	<u>\$ 3,826</u>	<u>\$ 3,852</u>

## CITY OF KINGMAN, KANSAS

TRUST FUNDKEYS ESTATE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Interest income	\$ 3	\$ 8
Expenditures		
Miscellaneous	<u>25</u>	<u>-</u>
Receipts Over (Under) Expenditures	(22)	8
Unencumbered Cash, Beginning	<u>1,221</u>	<u>1,199</u>
Unencumbered Cash, Ending	<u>\$ 1,199</u>	<u>\$ 1,207</u>

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDWATER FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2022</u>			<u>Variance - Over (Under)</u>
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Charge for services	\$ 588,816	\$ 629,520	\$ 590,000	\$ 39,520
Interest income	773	8,250	800	7,450
Reimbursements	465	170	-	170
Miscellaneous	3,015	3,216	2,500	716
Total Receipts	593,069	641,156	\$ 593,300	\$ 47,856
Expenditures				
Production -				
Personal services	139	-	\$ 1,500	\$ (1,500)
Contractual services	70,491	61,767	72,620	(10,853)
Commodities	5,726	9,491	14,900	(5,409)
Total Production	76,356	71,258	89,020	(17,762)
Transmission -				
Personal services	152,472	179,894	150,126	29,768
Contractual services	35,998	40,636	29,520	11,116
Commodities	31,057	45,539	61,800	(16,261)
Total Transmission	219,527	266,069	241,446	24,623
Administration -				
Personal services	123,076	130,588	127,853	2,735
Contractual services	31,049	18,106	29,650	(11,544)
Commodities	11,386	24,100	15,950	8,150
Franchise fee	22,940	31,587	31,390	197
Transfer to Water Surplus Fund	183,333	190,000	200,000	(10,000)
Transfer to Municipal Equipment Reserve Fund	13,500	15,000	15,000	-
Total Administration	385,284	409,381	419,843	(10,462)
Total Expenditures	681,167	746,708	\$ 750,309	\$ (3,601)
Receipts Over (Under) Expenditures	(88,098)	(105,552)		
Unencumbered Cash, Beginning	1,342,096	1,253,998		
Unencumbered Cash, Ending	\$ 1,253,998	\$ 1,148,446		



## CITY OF KINGMAN, KANSAS

BUSINESS FUNDWATER SURPLUS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Interest income	\$ 1,749	\$ 23,424
Transfer from Water Fund	<u>183,333</u>	<u>190,000</u>
Total Receipts	<u>185,082</u>	<u>213,424</u>
Expenditures		
Transfer to Capital Improvement Fund	35,750	40,000
Transfer to General Fund	<u>68,750</u>	<u>-</u>
Total Expenditures	<u>104,500</u>	<u>40,000</u>
Receipts Over (Under) Expenditures	80,582	173,424
Unencumbered Cash, Beginning	<u>2,321,923</u>	<u>2,402,505</u>
Unencumbered Cash, Ending	<u>\$ 2,402,505</u>	<u>\$ 2,575,929</u>

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDLIGHT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Charges for services	\$ 6,028,438	\$ 6,571,400	\$ 5,912,000	\$ 659,400
Kansas Power Pool	325,426	615,851	136,500	479,351
Interest income	1,097	18,390	8,000	10,390
Licenses and permits	425	525	375	150
Reimbursements	309	53,933	-	53,933
Miscellaneous	39,280	14,360	3,375	10,985
Total Receipts	6,394,975	7,274,459	\$ 6,060,250	\$ 1,214,209
Expenditures				
Production -				
Personal services	494,373	512,459	\$ 521,778	\$ (9,319)
Contractual services	3,117,641	4,412,843	5,231,317	(818,474)
Commodities	518,703	801,504	788,500	13,004
Capital outlay	(71,022)	-	-	-
Total Production	4,059,695	5,726,806	6,541,595	(814,789)
Transmission -				
Personal services	340,087	317,228	343,239	(26,011)
Contractual services	126,800	63,012	128,300	(65,288)
Commodities	188,731	153,411	222,250	(68,839)
Capital outlay	218	-	-	-
Total Transmission	655,836	533,651	693,789	(160,138)
Administrative -				
Personal services	140,492	149,483	192,981	(43,498)
Contractual services	55,883	56,555	-	56,555
Commodities	30,246	54,759	37,000	17,759
Franchise fee	112,500	135,000	135,000	-

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDLIGHT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

		<u>2022</u>		<u>Variance - Over (Under)</u>
	<u>2021 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures (Cont.)				
Administrative (Cont.) -				
Transfer to Municipal Equip, Reserve Fund	\$ 6,000	\$ -	\$ -	\$ -
Transfer to Light Principal and Interest Fund	436,929	238,910	238,910	-
Transfer to Light Improvement Fund	23,755	-	-	-
Transfer to Capital Improvement Fund	8,333	-	-	-
Transfer to Light Surplus Fund	385,668	594,535	100,000	494,535
Total Administrative	<u>1,199,806</u>	<u>1,229,242</u>	<u>703,891</u>	<u>525,351</u>
Total Expenditures	<u>5,915,337</u>	<u>7,489,699</u>	<u>\$ 7,939,275</u>	<u>\$ (449,576)</u>
Receipts Over (Under) Expenditures	479,638	(215,240)		
Unencumbered Cash, Beginning	<u>1,590,912</u>	<u>2,070,550</u>		
Unencumbered Cash, Ending	<u>\$ 2,070,550</u>	<u>\$ 1,855,310</u>		

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDLIGHT PRINCIPAL AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Interest income	\$ 515	\$ 5,676
Miscellaneous	1,109	6
Transfer from Light Fund	<u>436,929</u>	<u>238,910</u>
Total Receipts	<u>438,553</u>	<u>244,592</u>
Expenditures		
Principal	405,000	425,000
Interest	<u>37,469</u>	<u>54,160</u>
Total Expenditures	<u>442,469</u>	<u>479,160</u>
Receipts Over (Under) Expenditures	(3,916)	(234,568)
Unencumbered Cash, Beginning	<u>706,662</u>	<u>702,746</u>
Unencumbered Cash, Ending	<u>\$ 702,746</u>	<u>\$ 468,178</u>

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDLIGHT SURPLUS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<b>2021 Actual</b>	<b>2022 Actual</b>
Receipts		
Interest income	\$ 896	\$ 13,960
Bond proceeds	400,000	-
Transfer from Light Fund	<u>385,668</u>	<u>594,535</u>
Total Receipts	<u>786,564</u>	<u>608,495</u>
Expenditures		
Contractual services	704,791	563,414
Principal	-	10,174
Interest	34,906	49,254
Transfer to Capital Improvement Fund	<u>13,667</u>	<u>-</u>
Total Expenditures	<u>753,364</u>	<u>622,842</u>
Receipts Over (Under) Expenditures	33,200	(14,347)
Unencumbered Cash, Beginning	<u>1,387,125</u>	<u>1,420,325</u>
Unencumbered Cash, Ending	<u>\$ 1,420,325</u>	<u>\$ 1,405,978</u>

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDLIGHT IMPROVEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Interest income	\$ 93	\$ 1,125
Temporary note proceeds	-	387,547
Transfer from Light Fund	<u>23,755</u>	<u>-</u>
Total Receipts	<u>23,848</u>	<u>388,672</u>
Expenditures		
Contractual services	455,687	270,670
Commodities	443,848	8,132
Interest	<u>6,937</u>	<u>-</u>
Total Expenditures	<u>906,472</u>	<u>278,802</u>
Receipts Over (Under) Expenditures	(882,624)	109,870
Unencumbered Cash, Beginning	<u>864,210</u>	<u>(18,414)</u>
Unencumbered Cash, Ending	<u>\$ (18,414)</u>	<u>\$ 91,456</u>

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDLIGHT COST OF ISSUANCE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Bond proceeds	\$ -	\$ 39,484
Expenditures		
Contractual services	<u>2,089</u>	<u>31,948</u>
Receipts Over (Under) Expenditures	(2,089)	7,536
Unencumbered Cash, Beginning	<u>8,481</u>	<u>6,392</u>
Unencumbered Cash, Ending	<u>\$ 6,392</u>	<u>\$ 13,928</u>

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDDISPOSAL SYSTEM FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2022</u>			<u>Variance - Over (Under)</u>
	<u>2021 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Charges for services	\$ 691,513	\$ 702,577	\$ 690,000	\$ 12,577
Sewer taps	675	540	500	40
Interest income	131	1,232	200	1,032
Miscellaneous	183	-	-	-
Total Receipts	<u>692,502</u>	<u>704,349</u>	<u>\$ 690,700</u>	<u>\$ 13,649</u>
Expenditures				
Treatment Plant -				
Personal services	70,694	79,330	\$ 71,494	\$ 7,836
Contractual services	111,783	125,468	124,200	1,268
Commodities	42,830	22,969	46,300	(23,331)
Capital outlay	-	-	5,000	(5,000)
Total Treatment Plant	<u>225,307</u>	<u>227,767</u>	<u>246,994</u>	<u>(19,227)</u>
Collection System -				
Personal services	43,714	41,433	44,849	(3,416)
Contractual services	69,837	92,824	76,750	16,074
Commodities	12,767	26,204	22,250	3,954
Capital outlay	665	135	-	135
Total Collection System	<u>126,983</u>	<u>160,596</u>	<u>143,849</u>	<u>16,747</u>
Administration -				
Personal services	18,230	19,038	18,947	91
Contractual services	22,540	15,688	27,325	(11,637)
Commodities	10,431	22,530	13,250	9,280
Franchise fee	25,840	35,291	35,000	291
Transfer to Municipal Equipment Reserve Fund	3,600	10,000	10,000	-
Transfer to Disposal System Debt Service Fund	264,453	65,290	65,290	-
Transfer to Disposal Replacement Fund	44,000	150,000	150,000	-
Total Administration	<u>389,094</u>	<u>317,837</u>	<u>319,812</u>	<u>(1,975)</u>
Total Expenditures	<u>741,384</u>	<u>706,200</u>	<u>\$ 710,655</u>	<u>\$ (4,455)</u>
Receipts Over (Under) Expenditures	(48,882)	(1,851)		
Unencumbered Cash, Beginning	<u>402,879</u>	<u>353,997</u>		
Unencumbered Cash, Ending	<u>\$ 353,997</u>	<u>\$ 352,146</u>		



## CITY OF KINGMAN, KANSAS

BUSINESS FUNDDISPOSAL SYSTEM DEBT SERVICE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Interest income	\$ 352	\$ 2,691
Transfer from Disposal System Fund	<u>264,453</u>	<u>65,290</u>
Total Receipts	<u>264,805</u>	<u>67,981</u>
Expenditures		
Principal	275,000	260,000
Interest	<u>15,636</u>	<u>7,532</u>
Total Expenditures	<u>290,636</u>	<u>267,532</u>
Receipts Over (Under) Expenditures	(25,831)	(199,551)
Unencumbered Cash, Beginning	<u>416,548</u>	<u>390,717</u>
Unencumbered Cash, Ending	<u>\$ 390,717</u>	<u>\$ 191,166</u>

## CITY OF KINGMAN, KANSAS

BUSINESS FUNDDISPOSAL REPLACEMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Interest income	\$ 943	\$ 9,597
Transfer from Disposal System Fund	<u>44,000</u>	<u>150,000</u>
Total Receipts	<u>44,943</u>	<u>159,597</u>
Expenditures		
Contractual services	-	35,593
Capital outlay	-	112,421
Transfer to Capital Improvement Fund	<u>16,500</u>	<u>20,000</u>
Total Expenditures	<u>16,500</u>	<u>168,014</u>
Receipts Over (Under) Expenditures	28,443	(8,417)
Unencumbered Cash, Beginning	<u>1,144,115</u>	<u>1,172,558</u>
Unencumbered Cash, Ending	<u>\$ 1,172,558</u>	<u>\$ 1,164,141</u>

## CITY OF KINGMAN, KANSAS

AGENCY FUNDSSCHEDULE OF RECEIPTS AND DISBURSEMENTSRegulatory Basis

For the Year Ended December 31, 2022

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Meter Deposit	\$ 49,032	\$ 438,014	\$ 437,408	\$ 49,638
Sales Tax	43,854	293,528	297,479	39,903
Payroll Clearing	5,988	883,694	875,413	14,269
Cafeteria Plan Reimbursement	807	6,210	3,486	3,531
Total	<u>\$ 99,681</u>	<u>\$ 1,621,446</u>	<u>\$ 1,613,786</u>	<u>\$ 107,341</u>

## CITY OF KINGMAN, KANSAS

RELATED MUNICIPAL ENTITYKINGMAN CARNEGIE LIBRARYSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Receipts		
City appropriations	\$ 136,100	\$ 145,600
Copies	877	2,144
Fines	845	334
Gifts & Miscellaneous	99	105
Donations and Memorials	7,473	210,667
Reimbursements/Replacements	125	138
Refunds	-	74
Investment Income (includes Royalties)	78,731	67,465
Grants	3,686	1,044
SCKLS	20,434	23,080
Interest (checking & savings)	32	72
Miscellaneous	75	-
Transfer from Gifts & Grants	8,000	20,500
Transfer from General Fund	<u>13,610</u>	<u>12,286</u>
Total Receipts	<u>270,087</u>	<u>483,509</u>
Expenditures		
Accounting/Tax Prep (incl Acctg Wage)	4,346	6,731
Books (Adult, Juv, Memorial)	17,530	22,858
E-Books	900	5,609
Audio Visual	-	2,015
Periodicals	151	1,293
Custodial Service	2,550	3,090
Employee Benefits	12,742	19,798
Equipment & Furniture	2,401	7,745
Grant Expense	683	-
Genealogy	299	319
Insurance	9,923	9,654
Maintenance	8,960	5,763
Memberships	1,894	1,500
Miscellaneous	362	552
Payroll	79,597	72,828
Postage	1,000	1,200

**CITY OF KINGMAN, KANSAS****RELATED MUNICIPAL ENTITY****KINGMAN CARNEGIE LIBRARY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL****Regulatory Basis****For the Year Ended December 31, 2022****(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)**

	<b><u>2021 Actual</u></b>	<b><u>2022 Actual</u></b>
Expenditures (cont.)		
Summer Reading	\$ 2,470	\$ 3,763
Supplies & Materials	3,655	6,747
Taxes	19	13
Technology	3,800	10,499
Travel	98	-
Utilities	12,757	12,778
Transfer to Capital Improvement Fund	13,610	12,286
Transfer to General Fund	<u>8,000</u>	<u>20,500</u>
Total Expenditures	<u>187,749</u>	<u>227,541</u>
Receipts Over (Under) Expenditures	82,338	255,968
Unencumbered Cash, Beginning	<u>864,186</u>	<u>946,524</u>
Unencumbered Cash, Ending	<u><u>\$ 946,524</u></u>	<u><u>\$ 1,202,492</u></u>