

CITY OF CHAPMAN, KANSAS

FINANCIAL STATEMENT

WITH

INDEPENDENT AUDITOR'S REPORT

December 31, 2022

CITY OF CHAPMAN
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June 28, 2023

Mayor and Council Members
City of Chapman, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Chapman (the City), as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor’s Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1 and 2 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 KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

June 28, 2023
City of Chapman, Kansas
(Continued)

Supplementary Information (Continued)

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated March 5, 2023, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. 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 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 2022 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, 2022, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

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

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 93,236	\$ -	\$ 1,191,549	\$ 1,067,480	\$ 217,305	\$ -	\$ 217,305
Special Purpose Funds							
Fire Equipment	87,951	-	2,144	-	90,095	-	90,095
Recreation	(177,744)	-	-	-	(177,744)	-	(177,744)
Library	3,989	-	46,320	46,320	3,989	-	3,989
Library Employee Benefits	402	-	8,368	3,981	4,789	-	4,789
Special Highway	126,053	-	73,255	51,997	147,311	-	147,311
Employee Benefit	50,636	-	275,100	274,334	51,402	-	51,402
Special Parks and Recreation	10,821	-	870	-	11,691	-	11,691
Equipment Reserve	154,575	-	176,132	155,409	175,298	-	175,298
Capital Improvement Fund	151,925	-	346,471	75,037	423,359	-	423,359
Economic Development	1,531	-	9,534	9,472	1,593	-	1,593
Project Fund	(515,815)	-	3,484,274	2,917,480	50,979	-	50,979
Bond and Interest	291,910	-	353,939	337,248	308,601	-	308,601
Business Funds							
Electric Utility	487,416	-	1,629,378	1,438,028	678,766	-	678,766
Water Utility	229,916	-	350,766	334,026	246,656	-	246,656
Sewer Utility	37,020	-	266,000	244,569	58,451	-	58,451
Total Reporting Entity (Excluding Agency Funds)	\$ 1,033,822	\$ -	\$ 8,214,100	\$ 6,955,381	\$ 2,292,541	\$ -	\$ 2,292,541

CITY OF CHAPMAN, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

Composition of Cash

Checking Accounts	\$ 1,792,241
Certificates of Deposit	500,000
Total Bank Accounts	<u>\$ 2,292,241</u>
Petty Cash	<u>300</u>
 Total Cash Municipal Reporting Entity	 <u><u>\$ 2,292,541</u></u>

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CITY OF CHAPMAN, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2022

Note 1: Summary of Significant Accounting Policies

The City of Chapman, Kansas (the City) is a governmental municipality governed by an elected five-member council. The accounting policies of the City conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

Municipal Financial Reporting Entity

The municipal financial reporting entity is comprised of the primary government. There are no component units included in the municipal financial reporting entity.

Regulatory Basis Fund Types

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

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

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

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

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

Agency Funds - Agency funds are used to report assets held by the municipal reporting entity in a purely custodial capacity.

Basis of Accounting

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

The 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.

CITY OF CHAPMAN, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

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

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

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

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

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

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

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

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

CITY OF CHAPMAN, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 2: Deposits and Investments

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

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.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when coverage is 50%. The City does not utilize "peak periods". All deposits were legally secured at December 31, 2022.

As of December 31, 2022, the City's carrying amount of the deposits was \$2,292,241 and the bank balance was \$2,311,642. The bank balance was held by one bank, in checking, money market and certificates of deposit. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining amount was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Note 3: Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1st of each year. The county treasurer is the tax collection agent for all taxing entities within the county. Property owners have the option of paying one-half of the full amount of the taxes levied on or before December 20th of the ensuing year. State statutes prohibit the county treasurer from distributing taxes levied and collected in the year prior to January 1st of the ensuing year.

Note 4: Defined Benefit Pension Plan

Plan Description

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, 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 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$45,826 for KPERS and \$44,542 for KP&F for the year ended December 31, 2022.

CITY OF CHAPMAN, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 4: Defined Benefit Pension Plan (Continued)

Plan Description (Continued)

Net Pension Liability. At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$667,267 and \$228,853 for KP&F. 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 or can be obtained as described previously.

Note 5: Interfund Transfers

Transfers for the year were as follows:

From	To	Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 12-1, 117	\$ 32,750
General Fund	Bond & Interest	K.S.A. 12-1, 117	11,250
General Fund	Library Fund	Council Approved	1,007
General Fund	Water Utility	Council Approved	40,000
Special Highway	Bond & Interest	K.S.A. 12-825d	14,250
Water Utility	Bond & Interest	K.S.A. 12-825d	23,557
Water Utility	Capital Improvement Fund	K.S.A. 12-825d	30,000
Water Utility	Employee Benefits Fund	K.S.A. 12-825d	20,625
Water Utility	General Fund	K.S.A. 12-825d	116,250
Water Utility	Equipment Reserve Fund	K.S.A. 12-825d	4,759
Electric Utility	General Fund	K.S.A. 12-825d	135,425
Electric Utility	Special Highway	K.S.A. 12-825d	36,731
Electric Utility	Equipment Reserve Fund	K.S.A. 12-825d	6,375
Electric Utility	Employee Benefits Fund	K.S.A. 12-825d	45,138
Electric Utility	Bond & Interest	K.S.A. 12-825d	60,775
Electric Utility	Capital Improvement Fund	K.S.A. 12-825d	-
Sewer Utility	General Fund	K.S.A. 12-825d	66,250
Sewer Utility	Bond & Interest	K.S.A. 12-825d	9,807
Sewer Utility	Capital Improvement Fund	K.S.A. 12-825d	25,500
Sewer Utility	Equipment Reserve Fund	K.S.A. 12-825d	30,000
Sewer Utility	Employee Benefits Fund	K.S.A. 12-825d	20,150
Total Transfers			\$ 730,599

Note 6: Long-Term Debt

All general obligation bonds are secured by the full faith and credit of the City. See Notes 11 and 12 for details of long-term debt.

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

CITY OF CHAPMAN, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 7: 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. These risks are covered by commercial insurance purchased from independent third parties. There have been no decreases in insurance coverage from the prior year.

Note 8: Firemen's Relief Association

During 2022, total revenues received were \$3,066, comprised of \$5,874 from the State of Kansas, and annuity loss of \$2,808. Total expenditures were \$2,355, including \$2,255 for insurance premiums and \$100 for treasurer's bond. The balance of cash as of December 31, 2022 was \$59,934. This cash is held in the following accounts: checking - \$42,235 and annuity program - \$17,699.

Note 9: Compliance with Finance-Related Legal and Contractual Provisions

As of December 31, 2022, the Recreation Fund had negative cash.

Note 10: Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government 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 government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

CITY OF CHAPMAN, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 11: Changes in Long-Term Debt

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2013-A	3.15%	4/24/13	\$ 600,000	9/1/23	\$ 138,000	\$ -	\$ 68,000	\$ (68,000)	\$ 70,000	\$ 4,347
Series 2014-A	3.07%	5/8/14	160,000	9/1/24	54,000	-	17,000	(17,000)	37,000	1,658
Series 2017-A	1.10-3.55%	3/22/17	2,090,000	10/1/31	1,130,000	-	215,000	(215,000)	915,000	31,243
Series 2022	1.50%	2/22/22	3,368,000	3/3/62	-	3,368,000	-	3,368,000	3,368,000	-
Total General Obligation Bonds					<u>\$ 1,322,000</u>	<u>\$ 3,368,000</u>	<u>\$ 300,000</u>	<u>\$ 3,068,000</u>	<u>\$ 4,390,000</u>	<u>\$ 37,248</u>
Temporary Notes										
Series 2021 (Draw Down)	2.00%	9/1/21	\$ 850,448	9/1/22	\$ 850,448	\$ -	\$ 850,448	\$ (850,448)	\$ -	\$ 4,347
Series 2021 (Draw Down)	1.50%	9/1/21	1,659,406	9/1/22	1,659,406	-	1,659,406	(1,659,406)	-	4,374
Total Temporary Notes					<u>\$ 2,509,854</u>	<u>\$ -</u>	<u>\$ 2,509,854</u>	<u>\$ (2,509,854)</u>	<u>\$ -</u>	<u>\$ 8,721</u>
Finance Leases										
Street Sweeper	4.75%	6/18/2018	\$ 125,000	6/13/30	\$ 99,978	\$ -	\$ 7,029	\$ (7,029)	\$ 92,949	\$ 559
Fairway Greens Mower	4.75%	8/22/2018	53,455	8/15/28	39,914	-	7,549	(7,549)	32,365	928
Golf Carts	4.50%	3/27/2018	68,000	2/15/28	50,458	-	9,137	(9,137)	41,321	4,814
JD Mini Excavator	4.85%	12/14/2018	40,000	12/1/28	29,786	-	3,682	(3,682)	26,104	1,470
Police Vehicle - Interceptor	3.85%	9/9/2017	39,856	10/1/23	14,265	-	5,927	(5,927)	8,338	1,286
Police Vehicle - Durango	3.94%	5/9/19	37,995	3/20/24	23,551	-	4,933	(4,933)	18,618	1,923
JD Skid Steer	3.95%	12/23/19	43,238	12/31/26	32,075	-	6,279	(6,279)	25,796	2,301
2021 Hustler Mower	4.50%	4/20/21	11,625	4/9/23	8,035	-	3,221	(3,221)	4,814	369
Exmark Golf Course Mower	1.75%	4/20/21	34,409	4/30/26	27,193	-	6,763	(6,763)	20,430	493
Total Leases					<u>\$ 325,255</u>	<u>\$ -</u>	<u>\$ 54,520</u>	<u>\$ (54,520)</u>	<u>\$ 270,735</u>	<u>\$ 14,143</u>
TOTAL LONG-TERM DEBT					<u>\$ 4,157,109</u>	<u>\$ 3,368,000</u>	<u>\$ 2,864,374</u>	<u>\$ 503,626</u>	<u>\$ 4,660,735</u>	<u>\$ 60,112</u>

CITY OF CHAPMAN, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 12: Maturity of Long-Term Debt

PRINCIPAL

General Obligation Bonds

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028-2032</u>	<u>2033-2037</u>	<u>2038 - 2042</u>
Series 2013-A GO Bond	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series 2014-A-GO Bond	18,000	19,000	-	-	-	-	-	-
Series 2017-A GO Bond	120,000	125,000	125,000	135,000	120,000	290,000	-	-
Series 2022 GO Bond	62,073	62,868	63,947	64,906	65,880	344,275	371,026	399,713
Total GO Bonds	<u>\$ 270,073</u>	<u>\$ 206,868</u>	<u>\$ 188,947</u>	<u>\$ 199,906</u>	<u>\$ 185,880</u>	<u>\$ 634,275</u>	<u>\$ 371,026</u>	<u>\$ 399,713</u>

Temporary Notes

Series 2021 (Draw Down)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series 2021 (Draw Down)	-	-	-	-	-	-	-	-
Total Temporary Notes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Finance Leases

Street Sweeper	\$ 9,577	\$ 10,027	\$ 10,521	\$ 11,028	\$ 11,559	\$ 38,129	\$ -	\$ -
Fairway Greens Mower	5,170	5,416	5,680	5,954	6,241	6,520	-	-
Golf Carts	6,565	6,865	7,174	7,505	7,848	8,222	-	-
JD Mini Excavator	3,863	4,050	4,252	4,461	4,680	4,798	-	-
Police Vehicle Lease - Interceptor	7,236	-	-	-	-	-	-	-
Police Vehicle Lease - Durango	7,847	8,155	-	-	-	-	-	-
JD Skid Steer	6,164	6,409	6,668	6,907	-	-	-	-
2021 Hustler Mower	4,814	-	-	-	-	-	-	-
Exmark Golf Course Mower	6,882	7,005	6,543	-	-	-	-	-
Total Leases	<u>\$ 58,118</u>	<u>\$ 47,927</u>	<u>\$ 40,838</u>	<u>\$ 35,855</u>	<u>\$ 30,328</u>	<u>\$ 57,669</u>	<u>\$ -</u>	<u>\$ -</u>
Total Principal	<u>\$ 328,191</u>	<u>\$ 254,795</u>	<u>\$ 229,785</u>	<u>\$ 235,761</u>	<u>\$ 216,208</u>	<u>\$ 691,944</u>	<u>\$ 371,026</u>	<u>\$ 399,713</u>

INTEREST

General Obligation Bonds

Series 2013-A GO Bond	\$ 2,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series 2014-A-GO Bond	1,136	584	-	-	-	-	-	-
Series 2017-A GO Bond	26,943	24,243	21,118	17,743	13,895	26,093	-	-
Series 2022 GO Bond	50,520	49,725	48,646	47,687	46,713	218,690	191,940	163,252
Total GO Bonds Interest	<u>\$ 80,804</u>	<u>\$ 74,552</u>	<u>\$ 69,764</u>	<u>\$ 65,430</u>	<u>\$ 60,608</u>	<u>\$ 244,783</u>	<u>\$ 191,940</u>	<u>\$ 163,252</u>

Finance Leases

Street Sweeper	\$ 4,374	\$ 3,924	\$ 3,430	\$ 2,924	\$ 2,392	\$ 3,735	\$ -	\$ -
Fairway Greens Mower	2,015	1,715	1,406	1,075	732	374	-	-
Golf Carts	1,686	1,440	1,176	902	616	316	-	-
JD Mini Excavator	1,289	1,102	900	691	471	242	-	-
Police Vehicle Lease - Interceptor	285	-	-	-	-	-	-	-
Police Vehicle Lease - Durango	630	322	-	-	-	-	-	-
JD Skid Steer	1,048	804	545	277	-	-	-	-
2021 Hustler Mower	221	-	-	-	-	-	-	-
Exmark Golf Course Mower	374	251	127	-	-	-	-	-
Total Leases Interest	<u>\$ 11,922</u>	<u>\$ 9,558</u>	<u>\$ 7,584</u>	<u>\$ 5,869</u>	<u>\$ 4,211</u>	<u>\$ 4,667</u>	<u>\$ -</u>	<u>\$ -</u>
Total Interest	<u>\$ 92,726</u>	<u>\$ 84,110</u>	<u>\$ 77,348</u>	<u>\$ 71,299</u>	<u>\$ 64,819</u>	<u>\$ 249,450</u>	<u>\$ 191,940</u>	<u>\$ 163,252</u>
Total Principal and Interest	<u>\$ 420,917</u>	<u>\$ 338,905</u>	<u>\$ 307,133</u>	<u>\$ 307,060</u>	<u>\$ 281,027</u>	<u>\$ 941,394</u>	<u>\$ 562,966</u>	<u>\$ 562,965</u>

CITY OF CHAPMAN, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 12: Maturity of Long-Term Debt (Continued)

PRINCIPAL	2043 - 2047	2048 - 2052	2053 - 2057	2058-2062	Total
General Obligation Bonds					
Series 2013-A GO Bond	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Series 2014-A-GO Bond	-	-	-	-	37,000
Series 2017-A GO Bond	-	-	-	-	915,000
Series 2022 GO Bond	430,616	463,862	499,793	539,041	3,368,000
Total GO Bonds	\$ 430,616	\$ 463,862	\$ 499,793	\$ 539,041	\$ 4,390,000
Temporary Notes					
Series 2021 (Draw Down)	\$ -	\$ -	\$ -	\$ -	\$ -
Series 2021 (Draw Down)	-	-	-	-	-
Total Temporary Notes	\$ -	\$ -	\$ -	\$ -	\$ -
Finance Leases					
Street Sweeper	\$ -	\$ -	\$ -	\$ -	\$ 90,841
Fairway Greens Mower	-	-	-	-	34,981
Golf Carts	-	-	-	-	44,179
JD Mini Excavator	-	-	-	-	26,104
Police Vehicle Lease - Interceptor	-	-	-	-	7,236
Police Vehicle Lease - Durango	-	-	-	-	16,002
JD Skid Steer	-	-	-	-	26,148
2021 Hustler Mower	-	-	-	-	4,814
Exmark Golf Course Mower	-	-	-	-	20,430
Total Leases	\$ -	\$ -	\$ -	\$ -	\$ 270,735
Total Principal	\$ 430,616	\$ 463,862	\$ 499,793	\$ 539,041	\$ 4,660,735
INTEREST					
General Obligation Bonds					
Series 2013-A GO Bond	\$ -	\$ -	\$ -	\$ -	\$ 2,205
Series 2014-A-GO Bond	-	-	-	-	1,720
Series 2017-A GO Bond	-	-	-	-	130,035
Series 2022 GO Bond	132,349	99,103	63,172	24,529	1,136,326
Total GO Bonds Interest	\$ 132,349	\$ 99,103	\$ 63,172	\$ 24,529	\$ 1,270,286
Finance Leases					
Street Sweeper	\$ -	\$ -	\$ -	\$ -	\$ 20,779
Fairway Greens Mower	-	-	-	-	7,317
Golf Carts	-	-	-	-	6,136
JD Mini Excavator	-	-	-	-	4,695
Police Vehicle Lease - Interceptor	-	-	-	-	285
Police Vehicle Lease - Durango	-	-	-	-	952
JD Skid Steer	-	-	-	-	2,674
2021 Hustler Mower	-	-	-	-	221
Exmark Golf Course Mower	-	-	-	-	752
Total Leases Interest	\$ -	\$ -	\$ -	\$ -	\$ 43,811
Total Interest	\$ 132,349	\$ 99,103	\$ 63,172	\$ 24,529	\$ 1,314,097
Total Principal and Interest	\$ 562,965	\$ 562,965	\$ 562,965	\$ 563,570	\$ 5,974,832

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

CITY OF CHAPMAN, KANSAS
SUMMARY OF EXPENDITURES
Regulatory Basis
 For the Year Ended December 31, 2022

<u>Fund</u>	<u>Certified Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Funds			
General	\$ 1,090,000	\$ 1,067,480	\$ (22,520)
Special Purpose Funds			
Fire Equipment	47,000	-	(47,000)
Library	46,000	46,320	320
Library Employee Benefits	3,500	3,981	481
Special Highway	39,000	51,997	12,997
Employee Benefit	327,000	274,334	(52,666)
Special Parks and Recreation	2,500	-	(2,500)
Bond and Interest	393,000	337,248	(55,752)
Enterprise Funds			
Business Funds			
Electric Utility	1,550,750	1,438,028	(112,722)
Water Utility	410,050	334,026	(76,024)
Sewer Utility	282,900	244,569	(38,331)
TOTAL	<u>\$ 4,191,700</u>	<u>\$ 3,797,983</u>	<u>\$ (393,717)</u>

CITY OF CHAPMAN, 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Taxes and Shared Revenue				
Ad Valorem property tax	\$ 319,797	\$ 192,280	\$ 197,397	\$ (5,117)
Delinquent and foreclosures	1,815	2,573	-	2,573
Motor vehicle/Recreational vehicle tax	36,089	49,787	51,855	(2,068)
Local alcoholic liquor	2,613	3,580	4,130	(550)
Sales tax	140,224	153,067	133,000	20,067
Swimming pool receipts	14,149	16,494	17,500	(1,006)
Licenses and permits	6,186	8,735	11,000	(2,265)
Fines and fees	3,600	4,377	15,000	(10,623)
Franchise tax	31,792	34,742	40,000	(5,258)
Interest	3,948	1,193	5,181	(3,988)
Miscellaneous	76,619	171,074	23,000	148,074
CHAP program	305	-	-	-
Golf receipts	171,816	208,482	125,000	83,482
Donations	600	2,845	2,000	845
Parks and recreation receipts	-	24,395	-	24,395
Transfers in	193,068	317,925	368,675	(50,750)
Total Cash Receipts	<u>\$ 1,002,621</u>	<u>\$ 1,191,549</u>	<u>\$ 993,738</u>	<u>\$ 197,811</u>
EXPENDITURES				
Administration	\$ 285,051	\$ 153,491	\$ 206,650	\$ (53,159)
Police	224,498	258,439	223,100	35,339
Municipal court	4,443	4,942	9,000	(4,058)
Parks and pool	71,288	75,014	82,700	(7,686)
Street	125,544	116,924	199,700	(82,776)
Fire, EMT, and EMS	30,395	37,340	40,000	(2,660)
Golf course	234,266	254,203	243,850	10,353
Recreation	-	82,120	70,000	12,120
Transfers out	46,737	85,007	15,000	70,007
Total Expenditures	<u>\$ 1,022,222</u>	<u>\$ 1,067,480</u>	<u>\$ 1,090,000</u>	<u>\$ (22,520)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (19,601)	\$ 124,069		
UNENCUMBERED CASH - JANUARY 1	<u>112,837</u>	<u>93,236</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 93,236</u>	<u>\$ 217,305</u>		

CITY OF CHAPMAN, KANSAS
FIRE EQUIPMENT 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Taxes and Shared Revenue				
Ad Valorem property tax	\$ 183	\$ 777	\$ 4,977	\$ (4,200)
Delinquent and foreclosures	316	260	-	260
Motor vehicle/Recreational vehicle tax	4,013	1,107	-	1,107
Total Cash Receipts	<u>\$ 4,512</u>	<u>\$ 2,144</u>	<u>\$ 4,977</u>	<u>\$ (2,833)</u>
EXPENDITURES				
Commodities	\$ 2,400	\$ -	\$ 22,000	\$ (22,000)
Capital outlay	-	-	25,000	(25,000)
Total Expenditures	<u>\$ 2,400</u>	<u>\$ -</u>	<u>\$ 47,000</u>	<u>\$ (47,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,112	\$ 2,144		
UNENCUMBERED CASH - JANUARY 1	<u>85,839</u>	<u>87,951</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 87,951</u>	<u>\$ 90,095</u>		

CITY OF CHAPMAN, KANSAS
RECREATION FUND
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

	Prior Year Actual	Actual
	<u>Actual</u>	<u>Actual</u>
CASH RECEIPTS		
Taxes and Shared Revenue		
Delinquent and foreclosures	\$ 26	\$ -
Recreation activities	21,839	-
Total Cash Receipts	<u>\$ 21,865</u>	<u>\$ -</u>
EXPENDITURES		
Personnel services	\$ 47,293	\$ -
Capital outlay	4,303	-
Contractual	5,600	-
Commodities	26,882	-
Total Expenditures	<u>\$ 84,078</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (62,213)	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>(115,531)</u>	<u>(177,744)</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ (177,744)</u>	<u>\$ (177,744)</u>

CITY OF CHAPMAN, KANSAS
LIBRARY 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Taxes and Shared Revenue				
Ad Valorem property tax	\$ 36,520	\$ 39,206	\$ 40,821	\$ (1,615)
Delinquent and foreclosures	756	430	500	(70)
Motor vehicle/Recreational vehicle tax	7,710	5,677	5,922	(245)
Transfers in	-	1,007	-	1,007
Total Cash Receipts	<u>\$ 44,986</u>	<u>\$ 46,320</u>	<u>\$ 47,243</u>	<u>\$ (923)</u>
EXPENDITURES				
Appropriations to library	\$ 45,388	\$ 46,320	\$ 46,000	\$ 320
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (402)	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>4,391</u>	<u>3,989</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 3,989</u>	<u>\$ 3,989</u>		

CITY OF CHAPMAN, KANSAS
SPECIAL HIGHWAY 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
State payments	\$ 38,652	\$ 36,524	\$ 34,650	\$ 1,874
Transfers in	45,007	36,731	-	36,731
Total Cash Receipts	<u>\$ 83,659</u>	<u>\$ 73,255</u>	<u>\$ 34,650</u>	<u>\$ 38,605</u>
EXPENDITURES				
Street improvements	\$ 106,986	\$ 37,747	\$ 20,000	\$ 17,747
Transfers out	19,000	14,250	19,000	(4,750)
Total Expenditures	<u>\$ 125,986</u>	<u>\$ 51,997</u>	<u>\$ 39,000</u>	<u>\$ 12,997</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (42,327)	\$ 21,258		
UNENCUMBERED CASH - JANUARY 1	<u>168,380</u>	<u>126,053</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 126,053</u>	<u>\$ 147,311</u>		

CITY OF CHAPMAN, KANSAS
EMPLOYEE BENEFIT 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>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
CASH RECEIPTS				
Taxes and Shared Revenue				
Ad Valorem property tax	\$ (36)	\$ 129,554	\$ 134,919	\$ (5,365)
Delinquent and foreclosures	1,690	4,505	-	4,505
Motor vehicle/Recreational vehicle tax	29,428	1,011	-	1,011
Insurance premiums	58,882	54,117	65,000	(10,883)
Transfers in	151,349	85,913	130,000	(44,087)
Total Cash Receipts	<u>\$ 241,313</u>	<u>\$ 275,100</u>	<u>\$ 329,919</u>	<u>\$ (54,819)</u>
EXPENDITURES				
KPERS	\$ 82,006	\$ 91,237	\$ 90,000	\$ 1,237
Social Security	69,890	69,044	72,500	(3,456)
Unemployment	6,233	6,507	4,500	2,007
Insurance	94,936	85,947	140,000	(54,053)
Claim and rx payout	26,692	21,599	20,000	1,599
Total Expenditures	<u>\$ 279,757</u>	<u>\$ 274,334</u>	<u>\$ 327,000</u>	<u>\$ (52,666)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (38,444)	\$ 766		
UNENCUMBERED CASH - JANUARY 1	<u>89,080</u>	<u>50,636</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 50,636</u>	<u>\$ 51,402</u>		

CITY OF CHAPMAN, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
CASH RECEIPTS				
Intergovernmental	\$ 2,613	\$ 870	\$ 2,500	\$ (1,630)
EXPENDITURES				
Commodities	\$ 1,003	\$ -	\$ 2,500	\$ (2,500)
Equipment	13	-	-	-
Total Expenditures	<u>\$ 1,016</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ (2,500)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,597	\$ 870		
UNENCUMBERED CASH - JANUARY 1	<u>9,224</u>	<u>10,821</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 10,821</u>	<u>\$ 11,691</u>		

CITY OF CHAPMAN, KANSAS
EQUIPMENT RESERVE FUND
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

	<u>Prior Year Actual</u>	<u>Actual</u>
CASH RECEIPTS		
Intergovernmental	\$ 5,000	\$ 102,248
Transfers in	74,509	73,884
Total Cash Receipts	<u>\$ 79,509</u>	<u>\$ 176,132</u>
EXPENDITURES		
Capital outlay	<u>\$ 114,442</u>	<u>\$ 155,409</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (34,933)	\$ 20,723
UNENCUMBERED CASH - JANUARY 1	<u>189,508</u>	<u>154,575</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 154,575</u>	<u>\$ 175,298</u>

CITY OF CHAPMAN, KANSAS
CAPITAL IMPROVEMENT FUND
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

	<u>Prior Year Actual</u>	<u>Actual</u>
CASH RECEIPTS		
Transfers in	\$ 84,924	\$ 55,500
Utilities	35,443	52,995
Intergovernmental	-	237,976
Total Cash Receipts	<u>\$ 120,367</u>	<u>\$ 346,471</u>
 EXPENDITURES		
Capital outlay	<u>\$ 1,000</u>	<u>\$ 75,037</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 119,367	 \$ 271,434
 UNENCUMBERED CASH - JANUARY 1	 <u>32,558</u>	 <u>151,925</u>
 UNENCUMBERED CASH - DECEMBER 31	 <u>\$ 151,925</u>	 <u>\$ 423,359</u>

CITY OF CHAPMAN, KANSAS
PROJECT FUND
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

	<u>Prior Year Actual</u>	<u>Actual</u>
CASH RECEIPTS		
Debt proceeds	\$ -	\$ 3,459,524
Miscellaneous	2,828,714	24,750
Total Receipts	<u>\$ 2,828,714</u>	<u>\$ 3,484,274</u>
EXPENDITURES		
Lagoon and lift station expenses	<u>\$ 3,182,611</u>	<u>\$ 2,917,480</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (353,897)	\$ 566,794
UNENCUMBERED CASH - JANUARY 1	<u>(161,918)</u>	<u>(515,815)</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ (515,815)</u>	<u>\$ 50,979</u>

CITY OF CHAPMAN, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Totals for the Prior Year Ended December 31, 2021

	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
CASH RECEIPTS				
Taxes and Shared Revenue				
Ad Valorem property tax	\$ -	\$ 161	\$ -	\$ 161
Delinquent and foreclosures	236	460	750	(290)
Motor vehicle/Recreational vehicle tax	-	24,155	-	24,155
Special assessments	60,614	31,621	58,000	(26,379)
City sales tax	145,935	177,903	112,250	65,653
Transfers in	124,153	119,639	222,000	(102,361)
Total Cash Receipts	<u>\$ 330,938</u>	<u>\$ 353,939</u>	<u>\$ 393,000</u>	<u>\$ (39,061)</u>
EXPENDITURES				
Bond principal	\$ 293,000	\$ 300,000	\$ 326,000	\$ (26,000)
Interest	43,628	37,248	67,000	(29,752)
Total Expenditures	<u>\$ 336,628</u>	<u>\$ 337,248</u>	<u>\$ 393,000</u>	<u>\$ (55,752)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (5,690)	\$ 16,691		
UNENCUMBERED CASH - JANUARY 1	<u>297,600</u>	<u>291,910</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 291,910</u>	<u>\$ 308,601</u>		

CITY OF CHAPMAN, KANSAS
ECONOMIC DEVELOPMENT FUND
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

	<u>Prior Year Actual</u>	<u>Actual</u>
CASH RECEIPTS		
Miscellaneous	\$ 3,525	\$ 9,534
EXPENDITURES		
Contractual	\$ 2,029	\$ 9,472
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,496	\$ 62
UNENCUMBERED CASH - JANUARY 1	<u>35</u>	<u>1,531</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,531</u>	<u>\$ 1,593</u>

CITY OF CHAPMAN, KANSAS
ELECTRIC UTILITY 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Sale of electricity	\$ 1,330,468	\$ 1,443,489	\$ 1,300,000	\$ 143,489
ECA	83,918	135,859	60,000	75,859
Sales tax	36,170	41,220	35,000	6,220
Miscellaneous	250,064	(510)	-	(510)
Utility connect fee	3,961	5,080	6,000	(920)
Utility deposits	3,886.00	4,240	5,000	(760)
Reimbursement	-	-	1,000	(1,000)
Total Cash Receipts	<u>\$ 1,708,467</u>	<u>\$ 1,629,378</u>	<u>\$ 1,407,000</u>	<u>\$ 222,378</u>
EXPENDITURES				
General and Administrative				
Personnel services	\$ 298,413	\$ 277,853	\$ 316,000	\$ (38,147)
Commodities	32,175	71,598	158,700	(87,102)
Contractual services	666,695	788,439	662,500	125,939
Capital outlay	2,494	-	-	-
Production				
Commodities	58,521	15,694	16,000	(306)
Transfers out	389,425	284,444	397,550	(113,106)
Total Expenditures	<u>\$ 1,447,723</u>	<u>\$ 1,438,028</u>	<u>\$ 1,550,750</u>	<u>\$ (112,722)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 260,744	\$ 191,350		
UNENCUMBERED CASH - JANUARY 1	<u>226,672</u>	<u>487,416</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 487,416</u>	<u>\$ 678,766</u>		

CITY OF CHAPMAN, KANSAS
WATER UTILITY 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Sale of water	\$ 296,761	\$ 308,491	\$ 300,000	\$ 8,491
Utility connect fee	3,586	8,672	8,000	672
ARPA	-	-	101,500	(101,500)
Reimbursements	101,013	(6,397)	1,000	(7,397)
Transfers in	-	40,000	-	40,000
Total Cash Receipts	<u>\$ 401,360</u>	<u>\$ 350,766</u>	<u>\$ 410,500</u>	<u>\$ (59,734)</u>
EXPENDITURES				
Personnel services	\$ 24,896	\$ 65,669	\$ 75,500	\$ (9,831)
Commodities	23,820	23,056	84,500	(61,444)
Contractual services	68,584	41,715	32,500	9,215
Capital outlay	131,414	6,632	2,000	4,632
Miscellaneous	3,430	1,763	-	1,763
Transfers out	104,179	195,191	215,550	(20,359)
Total Expenditures	<u>\$ 356,323</u>	<u>\$ 334,026</u>	<u>\$ 410,050</u>	<u>\$ (76,024)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 45,037	\$ 16,740		
UNENCUMBERED CASH - JANUARY 1	<u>184,879</u>	<u>229,916</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 229,916</u>	<u>\$ 246,656</u>		

CITY OF CHAPMAN, KANSAS
SEWER UTILITY 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

	Prior Year Actual	Actual	Budget	Variance Over (Under)
CASH RECEIPTS				
Sewer fees	\$ 228,694	\$ 245,429	\$ 240,000	\$ 5,429
Late charges	17,239	20,571	20,000	571
Capital improvement surcharge	-	-	36,000	(36,000)
Total Cash Receipts	<u>\$ 245,933</u>	<u>\$ 266,000</u>	<u>\$ 296,000</u>	<u>\$ (30,000)</u>
EXPENDITURES				
Personnel services	\$ 65,158	\$ 49,599	\$ 90,200	\$ (40,601)
Commodities	9,274	24,427	50,000	(25,573)
Contractual services	56,454	18,836	70,000	(51,164)
Capital outlay	-	-	23,500	(23,500)
Transfers out	113,669	151,707	49,200	102,507
Total Expenditures	<u>\$ 244,555</u>	<u>\$ 244,569</u>	<u>\$ 282,900</u>	<u>\$ (38,331)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,378	\$ 21,431		
UNENCUMBERED CASH - JANUARY 1	<u>35,642</u>	<u>37,020</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 37,020</u>	<u>\$ 58,451</u>		

CITY OF CHAPMAN, KANSAS
LIBRARY EMPLOYEE BENEFITS 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>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
CASH RECEIPTS				
Taxes and Shared Revenue				
Ad Valorem property tax	\$ (2)	\$ 8,177	\$ 4,091	\$ 4,086
Delinquent and foreclosures	59	55	-	55
Motor vehicle/Recreational vehicle tax	911	136	-	136
Total Cash Receipts	<u>\$ 968</u>	<u>\$ 8,368</u>	<u>\$ 4,091</u>	<u>\$ 4,277</u>
EXPENDITURES				
County distribution	\$ 566	\$ 3,981	\$ 3,500	\$ 481
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 402	\$ 4,387		
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>402</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 402</u>	<u>\$ 4,789</u>		