CITY OF WILLIAMSBURG, KANSAS

Financial Statements for the
Year Ended December 31, 2022
And Independent Auditors' Report

CITY OF WILLIAMSBURG, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and City Council
City of Williamsburg, Kansas

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Williamsburg, Kansas 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Williamsburg, Kansas 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 of Williamsburg, Kansas on the basis of the financial reporting provisions of the *Kanas Municipal Audit and Accounting Guide,* which is a bais 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* (KMAAG) 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 auditro'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 statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and asses the risks of material misstatement of the financial statements, 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 statements.
- 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 District'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 statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about the District'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 scoped 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 are presented for purposes of additional analysis and are not a required part of the basic financial statements 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.

Stephen M. Connelly, CPA, PC

September 15, 2023

CITY OF WILLIAMSBURG, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
YEAR ENDED DECEMBER 31, 2022

	Beginning Unencumbered Cash	Receipts	Actual Expenditures	Ending Unencumbered Cash	Outstanding Encumbrances	Cash Balance December 31, 2022
General Fund	$ 145,540	$ 162,508	$ 85,070	$ 222,978	$ 1,931	$ 224,909
Special Purpose Funds						
Library Fund	1,346	16,326	17,672	-	-	-
Special Highway Fund	14,077	10,600	1,369	23,308	-	23,308
CARES ACT Fund	-	-	-	-	-	-
ARPA Grant Fund	2,951	29,835	-	32,786	-	32,786
Capital Projects Funds						
Parks and Recreation Fund	11,096	16,715	14,935	12,876	-	12,876
Street Project Fund	32,819	1,632	31,959	2,492	-	2,492
Capital Improvement Reserve Fund	25,713	10,000	-	35,713	-	35,713
Capital Equipment Reserve Fund	-	-	-	-	-	-
Sewer Project Fund	375	-	375	(0)	-	(0)
Sidewalk Project Fund	-	-	-	-	-	-
Enterprise Funds						
Water Utility Fund	127,440	92,281	89,716	130,005	4,035	134,040
Sewer Utility Fund	194,762	91,733	84,521	201,974	65	202,039
Agency Fund						
Payroll Clearing Fund	-	50,111	47,678	2,433	54	2,486
Sales Tax Clearing Fund	75	455	250	281	-	281
Deposit Clearing Fund	6,871	11,287	10,474	7,684	-	7,684
Penalty Clearing Fund	12,942	4,098	-	17,040	-	17,040
Total Reporting Entity	$ 576,007	$ 497,581	$ 384,020	$ 689,568	$ 6,085	$ 695,654
Less transfers		-	-			
		$ 497,581	$ 384,020			
Composition of Cash:						
Checking Account						$ 601,416
Savings Account						94,038
Other						200
Total						$ 695,654

See notes to financial statements

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the City of Williamsburg (City) is presented to assist in understanding the City's financial statements. The financial statements and notes are representations of the City's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

The City is a municipal corporation governed by an elected five-member council. The accompanying financial statements present the City (the primary government), but omit its related municipal entity.

The City's related municipal entity, the Williamsburg Community Library, has a governing body that is appointed by the City. The related municipal entity has not been audited and is not included in the accompanying financial statements.

a. Basis of Presentation - Fund Accounting - The accounts of the City of Williamsburg, Kansas are organized on the basis of funds, each of which is considered a separate accounting entity.

The following types of funds comprise the financial activities of the City for 2022.

Governmental funds:

General fund - to account for all unrestricted resources except those required to be accounted for in other funds or account groups.

Special purpose funds - to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

Capital project funds - to account for major capital expenditures.

Agency funds - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, etc)

Proprietary funds:

Enterprise funds - to account for operations that are financed and operated in a manner similar to business enterprises, where the stated intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes.

b. 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 had no material encumbrances at December 31, 2022.

c. GAAP Waiver – 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 revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.

2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.

3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25.

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 the year ended December 31, 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 cash basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds.

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

2. DEPOSITS

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 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.

Under K.S.A 12-1675, the City is limited in the type of investments it may engage in; primarily certificates of deposit, savings accounts, U.S. Treasuries, Kansas Municipal Investment Pool, and money market accounts. All these investments are considered low risk. The cost approximates market value. The City has no other policies that would further limit its investment choices.
State statues 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 K.S.A. 9-1405.

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 year-end the carrying amount of the City's deposits was $695,654 and the bank balance was $697,350. The differences between the carrying amount and the balance are outstanding checks and deposits in transit.

3. TAXES

Property Taxes – The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the following year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20, prior to the fiscal year for which they are budgeted, and the second half is due the following May 10.

Motor Vehicle Taxes – Since 1981 most motor vehicles became subject to a special tax paid at the time of registration instead of the traditional property tax. In 1995, the legislature enacted a five-year phase down in the assessment rate on motor vehicles, from 30% to 20% of market value.

In 2022, the City received the following from county and state taxes:

	General Fund	Library Fund	Special Highway Fund	Sewer Fund	Total
Property Taxes	$ 49,397	$ 12,921	$		62,319
Delinquent Taxes	363	225			587
Motor Vehicle Taxes	4,310	2,934			7,244
Sales and Use Tax	60,599			14,489	75,088
State Highway Aid			10,600		10,600
	$ 114,669	$ 16,080	$ 10,600	14,489	155,838

The assessed valuation in 2021 was $1,496,147, which was used to determine the mill levy for 2022. The mill levy was 43.406 for 2022.

4. UTILITIES

The City provides water, sewer, and solid waste services. The City mails their utility bills on or before the 5th of each month. The utility bills are due by the 15th day of the month. Payments received after the 15th are subject to a late charge of 15% on the current month's activity.

Utility Rates as of December 31, 2022 are as follows:

Water Rates:

Inside the City limits:	Outside the City limits:
Monthly minimum of $15.50	Monthly minimum of $20.50
$7.50/1,000 gallons	$9.00/1,000 gallons

Sewer Rates:

Monthly charge	$45.00

Solid Waste:

Monthly charge	$13.30
Polycart	$1.25

5. LONG-TERM DEBT

The City's long-term debt is comprised of General Obligation Bonds Series 2018 and 2021, which were used to finance the costs related to certain improvements to the City's sewer and street system.

General Obligation Bonds Series 2018

On June 13, 2018 the City issued general obligation bonds in the amount of $1,264,000 to finance certain sewer system improvements. The bonds mature from June 2022 to June 2058 at the stated interest rate of 1.75%. Total interest paid on these bonds in 2022 was $20,940.

General Obligation Bonds Series 2021

On July 29, 2022 the City issued general obligation bonds in the amount of $500,000 to finance certain street improvements. The bonds mature from September 2022 to September 2041 at interest rates that range from 0.300% of 2.250%. Total interest paid on these bonds in 2022 was $8,600.

Changes in Long-Term Debt:

	Payable at 1/1/2022	Advances	Payments	Payable at 12/31/2022
GO Bond Series 2018	1,196,609		23,265	1,173,344
GO Bond Series 2021	$ 500,000	$	$ 20,000	$ 480,000
	$ 1,696,609	$ 0	$ 43,265	$ 1,653,344

Interest Payments:	
GO Bond Series 2021	$ 8,600
GO Bond Series 2018	20,940
	$ 29,540

Principal and interest payments of long-term debt are as follows:

GO Bond Series 2021

	Principal	Interest	Total
2023	$ 20,000	$ 7,798	$ 27,798
2024	20,000	7,708	27,708
2025	20,000	7,588	27,588
2026	25,000	7,438	32,438
2027	25,000	7,213	32,213
2028	25,000	3,950	28,950
2029	25,000	6,650	31,650
2030	25,000	6,325	31,325
2031	25,000	5,975	30,975
2032	25,000	5,600	30,600
2033	25,000	5,200	30,200
2034	25,000	4,700	29,700
2035	25,000	4,200	29,200
2036	25,000	3,700	28,700
2037	25,000	3,200	28,200
2038	30,000	2,700	32,700
2039	30,000	2,025	32,025
2040	30,000	1,350	31,350
2041	30,000	675	30,675
	$ 500,000	$ 102,592	$ 602,592

GO Bond Series 2018

	Principal	Interest	Total
2023	$ 23,672	$ 20,533	$ 44,205
2024	24,086	20,119	44,205
2025	24,507	19,697	44,205
2026	24,936	19,268	44,205
2027	25,373	18,832	44,205
2028	25,817	18,388	44,205
2029	26,269	17,936	44,205
2030	26,728	17,476	44,205
2031	27,196	17,009	44,205
2032	27,672	16,533	44,205
2033	28,156	16,049	44,205
2034	28,649	15,556	44,205
2035	29,150	15,054	44,205
2036	29,660	14,544	44,205
2037	30,179	14,025	44,205
2038	30,708	13,497	44,205
2039	31,245	12,960	44,205
2040	31,792	12,413	44,205
2041	32,348	11,857	44,205
2042	32,914	11,291	44,205
2043	33,490	10,715	44,205
2044	34,076	10,128	44,205
2045	34,673	9,532	44,205
2046	35,279	8,925	44,205
2047	35,897	8,308	44,205
2048	36,525	7,680	44,205
2049	37,164	7,041	44,205
2050	37,815	6,390	44,205
2051	38,476	5,728	44,205
2052	39,150	5,055	44,205
2053	39,835	4,370	44,205
2054	40,532	3,673	44,205
2055	41,241	2,964	44,205
2056	41,963	2,242	44,205
2057	42,697	1,507	44,205
2058	43,473	731	44,205
	$ 1,196,609	$ 438,966	$ 1,635,575

6. CONTRACTS

In 1990, the City entered into a 40-year agreement with Public Wholesale Water Supply District No. 12 (District) for the purchase of water. The District shall furnish water to the City, not to exceed 1,600,000 gallons of water per month. The City shall purchase a minimum of 800,000 gallons per month. The City entered into a lease agreement during the year with a telecommunications company (Company) whereby the Company leases the use of a certain City tower for the placement of antennae and other telecommunications equipment for a period of 2 years with the subsequent option to renew for 1 year terms.

7. INTERFUND TRANSFERS

Funds transfers consisted of the following in 2022.

FUND	TRANSFER IN	TRANSFER OUT
General		$ 25,000
Cap Imp Res	$ 10,000	
Parks and Rec	$ 15,000	
	$ 25,000	$ 25,000

8. CONCENTRATIONS OF CREDIT RISK

The City is engaged in the sale of water, sewer and sanitation to customers located in Franklin County in Kansas. The City grants credit to those customers and requires no collateral.

9. COMPLIANCE WITH KANSAS LAW

Kansas statutes require that fixed budgets be legally adopted for special revenue and enterprise funds. References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and legal representatives of the City. There were no other apparent statutory violations during the year ended December 31, 2022 for the funds that were part of this audit.

10. RISK MANAGEMENT

The City is subjected to various risks, including liability, workers' compensation, property, etc. The City insures these risks through Employers Mutual Casualty Company.

11. LITIGATION

The City was not involved in any material litigation at December 31, 2022.

12. SUBSEQUENT EVENTS

Management is not aware of any other subsequent events from the financial statement date through September 15, 2023, the date at which these financial statements were available to be issued, and determined there are no other items to disclose or adjust.

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CITY OF WILLIAMSBURG, KANSAS

SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
YEAR ENDED DECEMBER 31, 2021

	Actual	Budget	Variance-Favorable (Unfavorable)
General Fund	$ 85,070	$ 274,672	$ 189,602
Special Purpose Funds			
Library Fund	17,672	18,428	756
Special Highway Fund	1,369	13,171	11,802
Capital Projects Funds			
Parks and Recreation Fund	14,935	25,076	10,141
Enterprise Funds:			
Water Fund	89,716	218,695	128,979
Sewer Fund	84,521	274,359	189,838
Total Budgeted Funds	$ 293,284	$ 824,401	$ 531,117
Nonbudgeted Funds:			
Agency Funds	58,401		
Capital Improvement Res Fund			
Sewer Project Fund	375		
Sidewalk Project Fund			
Total Reporting Entity	$ 352,061		

CITY OF WILLIAMSBURG, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES- ACTUAL AND BUDGET
YEAR ENDED DECEMBER 31, 2022

	2021 Actual	2022 Actual	2022 Budget	Variance- Favorable (Unfavorable)
Receipts				
Ad Valorem Taxes	$ 18,445	$ 49,397	$ 51,477	$ (2,080)
Motor Vehicle Taxes	4,849	4,310	4,410	(100)
Rec Vehicle Taxes	139	107	66	41
16/20M Vehicle Taxes	-	76	4	72
Com Vehicle Taxes	-	195	138	57
Delinquent Taxes	630	363	900	(537)
Sales Tax	54,119	60,599	49,000	11,599
Franchise Fees	16,186	18,425	15,700	2,725
Licenses and Permits	325	300	4,500	(4,200)
Interest Income	792	209	200	9
Reimbursed Expenses	269	-	500	(500)
Trash Service Charges	21,368	22,113	21,500	613
Miscellaneous	7,078	6,413	5,503	910
Total Cash Receipts	$ 124,201	$ 162,508	$ 153,898	$ 8,610
Expenditures				
General Government				
Personal Services	13,328	13,954	14,500	546
Contractual Services	43,415	42,542	65,000	22,458
Materials and Supplies	2,291	2,696	15,000	12,304
Capital Outlay	-	-	125,116	125,116
Transfer to Cap Imp Res	10,000	10,000	10,000	-
Transfer to Parks and Rec	15,000	15,000	15,000	-
Miscellaneous	330	845	28,556	27,712
Taxes remitted	44	33	1,500	1,467
Total Expenditures	$ 84,408	$ 85,070	$ 274,672	$ 189,602
Receipts over (under) Expenditures	39,793	77,438		
Beginning Unencumbered Cash	105,747	145,539		
Ending Unencumbered Cash	$ 145,539	$ 222,977	$	

CITY OF WILLIAMSBURG, KANSAS

LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES- ACTUAL AND BUDGET
YEAR ENDED DECEMBER 31, 2022

	2021 Actual	2022 Actual	2022 Budget	Variance- Favorable (Unfavorable)
Receipts				
Ad Valorem Taxes	$ 12,590	$ 12,921	$ 13,465	$ 544
Motor Vehicle Taxes	3,190	2,934	3,053	119
Delinquent Tax	510	225	565	340
Rec Vehicle Taxes	91	73	45	(28)
16/20M Vehicle Taxes	-	49	2	(47)
Com Vehicle Taxes	-	94	135	41
Other	100	-	-	-
Watercraft Taxes	-	30	32	2
Total Receipts	16,482	16,326	$ 17,297	$ 971
Expenditures				
Remittances	16,267	17,672	18,428	756
Total Expenditures	16,267	17,672	$ 18,428	$ 756
Receipts over (under) Expenditures	215	(1,346)		
Beginning Unencumbered Cash	1,131	1,346		
Ending Unencumbered Cash	$ 1,346	$ -		

CITY OF WILLIAMSBURG, KANSAS

SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES- ACTUAL AND BUDGET
YEAR ENDED DECEMBER 31, 2022

	2021 Actual	2022 Actual	2022 Budget	Variance- Favorable (Unfavorable)
Receipts				
State Motor Fuels Tax	$ 11,391	$ 10,600	$ 10,050	$ (550)
Total Receipts	11,391	10,600	10,050	$ (550)
Expenditures				
Personal Services	745	302	800	498
Contractual Services	2,158	655	11,371	10,716
Materials and Supplies	1,500	413	1,000	587
Total Expenditures	4,404	1,369	$ 13,171	$ (11,802)
Receipts over (under) Expenditures	6,987	9,231		
Beginning Unencumbered Cash	7,090	14,077		
Ending Unencumbered Cash	$ 14,077	$ 23,308		

CITY OF WILLIAMSBURG, KANSAS

PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES- ACTUAL AND BUDGET
YEAR ENDED DECEMBER 31, 2022

	2021 Actual	2022 Actual	2022 Budget	Variance- Favorable (Unfavorable)
Receipts				
Transfer from General	$ 15,000	$ 15,000	$ 15,000	$ -
Miscellaneous	-	1,715	-	
Total Receipts	15,000	16,715	15,000	$ -
Expenditures				
Personal Services	3,485	3,765	2,250	(1,515)
Contractual Services	2,927	3,736	6,000	2,264
Materials and Supplies	486	7,434	2,000	(5,434)
Capital Outlay	306	-	14,826	14,826
Total Expenditures	7,205	14,935	$ 25,076	$ (10,141)
Receipts over (under) Expenditures	7,795	1,780		
Beginning Unencumbered Cash	3,301	11,096		
Ending Unencumbered Cash	$ 11,096	$ 12,876		

CITY OF WILLIAMSBURG, KANSAS

CAPITAL IMPROVEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES- ACTUAL
YEAR ENDED DECEMBER 31, 2022

	2021 Actual	2022 Actual
Receipts		
Transfer from General	$ 10,000	$ 10,000
Transfer Agency Clearing	4,301	-
Total Receipts	14,301	10,000
Expenditures		
Contractual Services	-	-
Materials and Supplies	-	-
Building Improvements	-	-
Total Expenditures	-	-
Receipts over (under) Expenditures	14,301	10,000
Beginning Unencumbered Cash	11,411	25,712
Ending Unencumbered Cash	$ 25,712	$ 35,712

CITY OF WILLIAMSBURG, KANSAS

SEWER PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES- ACTUAL
YEAR ENDED DECEMBER 31, 2022

	2021 Actual	2022 Actual
Receipts		
General Revenues	$ -	$ -
Debt Proceeds	-	-
Grants	90,244	-
Total Receipts	90,244	-
Expenditures		
Contractual Services	83,694	375
Materials and Supplies	-	-
Other	-	-
Total Expenditures	83,694	375
Receipts over (under) Expenditures	6,550	(375)
Beginning Unencumbered Cash	(6,550)	375
Ending Unencumbered Cash	$ 375	$ -

CITY OF WILLIAMSBURG, KANSAS

CAPITAL EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES- ACTUAL
YEAR ENDED DECEMBER 31, 2022

	2021 Actual	2022 Actual
Receipts		
Transfer from General	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital Outlay	4,301	-
Total Expenditures	4,301	-
Receipts over (under) Expenditures	(4,301)	-
Beginning Unencumbered Cash	4,301	-
Ending Unencumbered Cash	$ -	$ -

CITY OF WILLIAMSBURG, KANSAS

WATER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES- ACTUAL AND BUDGET
YEAR ENDED DECEMBER 31, 2022

	2021 Actual	2022 Actual	2022 Budget	Variance- Favorable (Unfavorable)
Receipts				
Reimbursed Expenses	$	$	$	$
Water Service Charges	87,487	91,081	90,000	1,081
Other Utility Charges	4,000		5,000	(5,000)
Utility Reconnection Fee	1,450	1,200		1,200
Total Receipts	92,937	92,281	$ 95,000	$ (2,719)
Expenditures				
Personal Services	15,130	15,556	16,000	444
Contractual Services	65,245	70,581	70,000	(581)
Materials and Supplies	4,180	3,242	10,000	6,758
Capital Outlay		-	122,545	122,545
Refunds and Remittances	186	337	150	(187)
Total Expenditures	84,742	89,716	$ 218,695	$ 128,979
Receipts over (under) Expenditures	8,196	2,565		
Beginning Unencumbered Cash	119,244	127,440		
Ending Unencumbered Cash	$ 127,440	$ 130,007		

CITY OF WILLIAMSBURG, KANSAS

SEWER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES- ACTUAL AND BUDGET
YEAR ENDED DECEMBER 31, 2022

	2021 Actual	2022 Actual	2022 Budget	Variance- Favorable (Unfavorable)
Receipts				
General Sales Tax	$ 13,179	$ 14,489	$ 11,910	$ 2,579
Sewer Service Charges	75,127	77,244	80,700	(3,456)
Reimbursed Expenses			7,000	(7,000)
Total Receipts	88,307	91,733	$ 99,610	$ (7,877)
Expenditures				
Personal Services	16,367	16,534	15,500	(1,034)
Contractual Services	20,757	21,307	30,000	8,693
Materials and Supplies	1,716	1,938	1,000	(938)
Capital Outlay	205	537	183,644	183,107
Loan Principal	22,874	23,265	23,274	9
Loan Interest	21,341	20,940	20,941	1
Total Expenditures	83,260	84,521	$ 274,359	$ 189,838
Receipts over (under) Expenditures	5,047	7,212		
Beginning Unencumbered Cash	189,715	194,762		
Ending Unencumbered Cash	$ 194,762	$ 201,974		

CITY OF WILLIAMSBURG, KANSAS

CARES ACT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES- ACTUAL
YEAR ENDED DECEMBER 31, 2022

	2021 Actual	2022 Actual
Receipts		
Grants	$ 29,553	$ -
Total Receipts	29,553	-
Expenditures		
Materials and Supplies	-	-
Building Improvements	-	-
Computers	-	-
Total Expenditures	-	-
Receipts over (under) Expenditures	29,553	-
Beginning Unencumbered Cash	(29,553)	-
Ending Unencumbered Cash	$ -	$ -

CITY OF WILLIAMSBURG, KANSAS

STREET PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES- ACTUAL
YEAR ENDED DECEMBER 31, 2022

	2021 Actual	2022 Actual
Receipts		
Grants	$ 416,500	$ -
Debt Proceeds	474,578	1,632
Total Receipts	891,078	1,632
Expenditures		
Contractual Services	116,327	2,625
Street Improvement	579,330	-
Materials and Supplies	103,181	774
GO Bond Principal	-	20,000
GO Bond Interest	-	8,560
Total Expenditures	798,837	31,959
Receipts over (under) Expenditures	92,241	(30,327)
Beginning Unencumbered Cash	(59,423)	32,819
Ending Unencumbered Cash	$ 32,819	$ 2,492

CITY OF WILLIAMSBURG, KANSAS

ARPA GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES- ACTUAL
YEAR ENDED DECEMBER 31, 2022

	2021 Actual	2022 Actual
Receipts		
Grants	$ 29,835	$ 29,835
Total Receipts	29,835	29,835
Expenditures		
Contractual Services	26,884	-
Total Expenditures	26,884	-
Receipts over (under) Expenditures	2,951	29,835
Beginning Unencumbered Cash	-	2,951
Ending Unencumbered Cash	$ 2,951	$ 32,786

CITY OF WILLIAMSBURG, KANSAS

AGENCY FUNDS
STATEMENT OF CASH RECEIPTS AND EXPENDITURES
YEAR ENDED DECEMBER 31, 2022

	Beginning Cash Balance	Cash Receipts	Expenditures	Ending Cash Balance
Payroll Clearing Fund	$ -	$ 50,111	$ 47,678	$ 2,433
Sales Tax Clearing Fund	75	455	250	280.71
Deposit Clearing Fund	6,872	11,287	10,474	7,685
Penalty Clearing Fund	12,942	4,098	-	17,040
Total	$ 19,875	$ 65,951	$ 58,401	$ 27,438