City of Oxford, Kansas

Annual Financial Report

December 31, 2022

Council Members

Rick Bain

Anthony Navrat Jr.

Daniel Spoon

Doug Elliott

Brian Mayfield

City Administration

David Olmsted, Mayor

Shannon Brister, City Clerk

Independent Auditors

Cooper & Co CPAs, P.A.
Certified Public Accountants
Wellington, Kansas

City of Oxford, Kansas

Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Oxford
Oxford, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of the City of Oxford, Kansas, (a municipal 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 accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Oxford, 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 Oxford, Kansas as of December 31, 2022, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City of Oxford, Kansas, 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 Oxford, Kansas 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.

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Responsibilities of Management for the Financial Statements

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Oxford, Kansas' 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 Responsibility 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 one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Oxford, Kansas' internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Oxford, Kansas' 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, 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 2022 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 and related municipal entity schedules of regulatory basis receipts and expenditures-actual and budget and the schedule of regulatory basis receipts and disbursements-agency funds, (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 2022 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit 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 2022 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the 2022 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 or to 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 accompanying supplemental information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Oxford, Kansas as of and for the year ended December 31, 2021, and have issued our report thereon dated September 1, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web sited of the Kansas Department of Administration at the following link https://admin.ks.gov/office/accounts-report/local-government/municipal-services. The 2021 Actual column presented in the individual fund and related municipal entity schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022, (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2021 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 taken as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Cooper & Co CPAs, P.A.

Certified Public Accountants
Wellington, Kansas
December 4, 2023

City of Oxford, Kansas

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances/ Accounts Pay.	Ending Cash Balance
General	$ 41,985	$ 671,744	$ 482,509	$ 231,220	$ 8,104	$ 239,324
Special Purpose Funds						
Special Highway	23,108	41,497	38,627	25,978	98	26,076
Swimming Pool	(40)	35,889	35,486	363	-	363
Gifts and Grants	63,469	76,279	56,281	83,467	-	83,467
Capital Improvement	1,147,262	173,642	91,898	1,229,006	(359)	1,228,647
Equipment Reserve	92,477	57,285	45,224	104,538	-	104,538
Bond and Interest Fund	19,175	9,500	-	28,675	-	28,675
Business Funds						
Electric	202,049	1,369,944	1,298,885	273,108	70,229	343,337
Water	115,059	180,652	171,018	124,693	71	124,764
Sewer	16,439	71,062	74,852	12,649	128	12,777
Refuse	20,484	141,550	139,855	22,179	-	22,179
Trust Funds						
Community Oil Lease	14,496	4,087	9,679	8,904	-	8,904
Farm/Airport	321,906	61,142	76,303	306,745	13	306,758
Total City	$ 2,077,869	$ 2,894,273	$ 2,520,617	$ 2,451,525	$ 78,284	$ 2,529,809
Related Municipal Entity						
Library	38,763	42,284	38,719	42,328	105	42,433
Capital Improvement - Library	25,027	4,231	-	29,258	-	29,258
Total reporting entity	$ 2,141,659	$ 2,940,788	$ 2,559,336	$ 2,523,111	$ 78,389	$ 2,601,500

Composition of Cash Balance:

Petty Cash	$ 100
Checking Account	2,347,538
Certificate of Deposit	256,815
Total Cash	$ 2,604,453
Less: Agency Funds per Schedule 3	(2,953)
Total Reporting Entity (excluding Agency funds)	$ 2,601,500

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

1. Summary of Significant Accounting Policies

A. Municipal Financial Reporting entity

The City of Oxford, Kansas ("City") is a municipal corporation operating under a Mayor-Council form of government consisting of an elected mayor and five council persons. This regulatory financial statement presents the City of Oxford (the municipality) and one related municipal entity (RME) the Oxford Library. This RME has been included on the City's reporting entity at the option of the City and has been established to benefit the City and/or its constituents. The City's tax levy fund for the Library has been combined with the Library operating fund on the accounting records of the City and are presented as one RME fund on the financial statement.

B. Regulatory Basis Fund Types

General Fund--the chief operating fund of the City. 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 revenue 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. utility services and internal service funds).

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

a. Farm/Airport Fund – This fund was established to record the revenues and expenditures from the land granted to the City by the Federal Government. The land is used as an auxiliary airport under the direct supervision of the FAA. The grant, under a restrictive deed, requires all funds earned from the property to be used for improvements on the land. Failure to do so will result in a revocation of the custodianship granted to the City.
b. Community Oil Lease Fund – The City created the Community Oil Lease Fund in 1994 to segregate $49,040 in funds received from the State of Kansas in 1994 and all oil royalties received thereafter. These funds were reverted by escheat to the City under K.S.A. 12-16,118. The Statute restricts the use of these funds solely for the purpose of providing water to the City or for paying the costs of a water supply system of the City.

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (sales tax fund, water protection fee fund).

1. Summary of Significant Accounting Policies (continued)

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 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 municipality to use the regulatory basis of accounting.

D. 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 1 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 or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the City at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

E. Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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.

1. Summary of Significant Accounting Policies (continued)

E. Budgetary Information (continued)

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 was one such budget amendment for 2022 which amended the budget for three funds.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, or the following special purpose funds – Farm/Airport fund, Equipment Reserve fund, and Gifts and Grants fund. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. Stewardship, Compliance and Accountability

A. Compliance with Finance-Related Legal and Contractual Provisions

The City complied with finance related legal and contractual provisions during 2021.

B. Deficit Cash / Unencumbered Cash for Individual Funds

The Swimming Pool Fund had a negative unencumbered cash balance at December 31, 2021 of $40.

C. Expenditures in Excess of Published Budget

The City's actual expenditures exceeded the published budget amounts in the Special Highway Fund by $4,812, in the Sewer Fund by $452, and in the Refuse Fund by $355

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 investment policy that would further limit interest rate risk.

3. Deposits and Investments (continued)

K.S.A. 12-1675 limits the City's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US 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 required coverage is 50%. The City did not designate any peak periods in 2022. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the City's carrying amount of deposits was $2,604,454 and the bank balance was $2,694,772. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by FDIC insurance and the remaining amount was collateralized with securities held by the pledging financial institutions agents in the City's name.

4. Long-term debt

The City had no long-term det or capital lease activity during 2022, and had no long-term debt balances at December 31, 2022.

5. Interfund transfers and other interfund activity

The following is a schedule of interfund operating transfers made in 2022:

From:	To:	Regulatory Authority	Amount
General	Capital Improvement	KSA 12-1,118	$ 1,500
General	Equipment Reserve	KSA 12-1,117	100
Electric	General	KSA 12-8,825d	50,000
Electric	Capital Improvement	KSA 12-1,118	103,000
Electric	Equipment Reserve	KSA 12-1,117	40,300
Electric	Swimming pool	Resolution #264	25,000
Water	Capital Improvement	KSA 12-1,118	41,000
Water	Equipment Reserve	KSA 12-1,117	10,000
Sewer	Capital Improvement	KSA 12-1,118	20,000
Special Highway	Capital Improvement	KSA 12-1,118	6,000
Special Highway	Equipment Reserve	KSA 12-1,117	1,000
Library	Capital Improve-Library	KSA 12-1,118	4,231

6. Other Long-Term Obligations from Operations

A. Post-Employment Pension and Other 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.

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

B. Compensated absences

Vacation and Sick Leave. It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefit.

Sick time. Full-time employees shall earn twelve (12) days of paid leave on the first day of January each year. No employee may accrue more than ninety (90) days of sick leave and no sick leave is paid upon termination of employment.

Sick time buyback. Once a full-time employee reaches over 200 hours of sick leave, the amount over the initial 200 hours will be paid out to the employee twice a year, up to 80 hours per year.

Vacation. Vacation leave shall be earned beginning on the first day of January each year. Hours are earned as follows: 6.67 hours per month for years of continuous employment from one to five years with a maximum accumulation of 96 hours; 8 hours per month for years of continuous employment from six to ten years with a maximum accumulation of 120 hours; 10 hours per month for years of continuous employment from eleven to thirty years with a maximum accumulation of 152 hours; and 13.33 hours per month for years of continuous employment over thirty years with a maximum accumulation of 200 hours.

7. Defined Benefit Pension Plan

Plan description. The City of Oxford 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org, or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 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 KPERS member-employee contribution rate of 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.

7. Defined Benefit Pension Plan (continued)

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 8.9% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were $36,322 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 $350,751. 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 their contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since 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 above.

8. Claims and Judgements

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 may be a party to various claims, legal actions and complaints. It is the opinion of the City's management that there are no such matters anticipated to have a material financial impact on the City.

9. Contingencies

The City participates in various federal or state grant programs from year to year on an intermittent basis. The programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which any arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would be material.

12. Subsequent Events

Management has evaluated subsequent events through December 4, 2023, which is the date the financial statement was available to be issued.

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION

City of Oxford, Kansas

Summary of Expenditures-Actual and Budget

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended December 31, 2022

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
General	$ 536,041	-	$ 536,041	$ 482,509	$ (53,532)
Special Purpose Funds:					
Special Highway	33,815	-	33,815	38,627	4,812
Swimming Pool	56,125	-	56,125	35,486	(20,639)
Capital Improvement Funds					
Capital Improvement - City	550,500	-	550,500	91,898	(458,602)
Equipment Reserve	119,000	-	119,000	45,224	(73,776)
Business Funds:					
Electric	1,376,950	-	1,376,950	1,298,885	(78,065)
Water	185,000	-	185,000	171,018	(13,982)
Sewer	74,400	-	74,400	74,852	452
Refuse	139,500	-	139,500	139,855	355
Trust Fund					
* Community Oil Lease	7,500	-	7,500	9,679	2,179
Related Municipal Entity					
Library	56,475	-	56,475	38,719	(17,756)
Total primary Government	$ 3,135,306	$ -	$ 3,135,306	$ 2,426,752	$ (708,554)

** Budget not required by law*

City of Oxford, 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)

	2021 Actual	2022 Actual	2022 Budget	2022 Variance-Over (Under)
Receipts				
Ad valorem taxes	$ 232,076	$ 250,636	$ 262,374	$ (11,738)
Neighborhood Revitalization Rebate	(8,351)	(7,497)	-	(7,497)
Motor vehicle tax	46,108	41,825	45,880	(4,055)
Commercial vehicle fee	569	868	742	126
16M/20M vehicle tax	828	758	729	29
Recreational vehicle tax	940	1,097	1,112	(15)
Local sales tax	57,285	59,398	58,000	1,398
Compensating use tax	27,332	30,122	22,000	8,122
Delinquent taxes	7,530	4,247	8,000	(3,753)
Cereal malt beverage licenses	150	150	225	(75)
Contractors license	855	720	2,000	(1,280)
Building & zoning permits	350	660	-	660
Dog licenses & impoundments	385	300	-	300
Franchise fees	17,314	22,291	18,750	3,541
Park & camping fees	19,275	22,632	15,000	7,632
Police VIN inspections	660	540	500	40
Municipal court	7,000	9,224	7,015	2,209
Miscellaneous revenue	6,927	10,972	9,400	1,572
Rent Income	3,000	3,000	3,000	-
Interest earned	1,021	9,344	2,500	6,844
DARE	-	-	600	(600)
JAG 21 grant	14,399	-	-	-
Sale of building	-	160,457	-	160,457
Transfer in from electric	107,500	50,000	75,000	(25,000)
Transfer in from bond & interest	43,155	-	-	-
Total Receipts	$ 586,308	$ 671,744	$ 532,827	$ 138,917
Expenditures				
General	$ 30,578	$ 25,739	$ 42,066	$ (16,327)
City office	163,776	121,204	153,000	(31,796)
Police department	300,048	308,082	313,500	(5,418)
Municipal court	1,215	1,583	1,475	108
Parks department	19,104	20,824	20,000	824
First responders	2,659	3,249	5,500	(2,251)
Civil defense	255	228	500	(272)
Transfer Out	27,155	1,600	-	-
Total Expenditures	$ 544,790	$ 482,509	$ 536,041	$ (55,132)
Receipts over (under) expenditures	$ 41,518	$ 189,235		
Unencumbered cash, beginning	467	41,985		
Unencumbered cash, ending	$ 41,985	$ 231,220		

City of Oxford, 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)

		2022		
	2021 Actual	Actual	Budget	Variance-Over (Under)
Expenditures				
General expenses				
Audit/Budget prepartion and legal services	$ 14,735	$ 12,485	$ 15,000	$ (2,515)
Sumner county economic development	1,766	1,766	1,766	-
Oxford Lions Club	-	2,000	2,000	-
Friendship center	4,250	4,250	4,250	-
Publice Fireworks display	-	1,000	1,000	-
Miscellaneous subsidies/advertising	3,334	2,903	12,500	(9,597)
After prom party	500	500	500	-
Oxford C of C scholarship fund	50	50	50	-
Condemnation expense	1,622	485	-	485
Property tax/NRP	4,321	-	5,000	(5,000)
Miscellaneous	-	300	-	300
Total General Expenes	$ 30,578	$ 25,739	$ 42,066	$ (16,327)
City office expenses				
Salaries	$ 93,405	$ 73,860	$ 70,000	$ 3,860
Payroll taxes, employee benefits &training	26,818	681	45,000	(44,319)
KPERS	9,963	3,615	-	3,615
Commodities	11,765	14,550	13,000	1,550
Insurance	12,468	16,061	12,500	3,561
Building maintenance	457	258	-	258
Utilities and telephone	5,441	7,682	8,000	(318)
Miscellaneous expenses	3,459	4,497	4,500	(3)
Total City office expenses	$ 163,776	$ 121,204	$ 153,000	$ (31,796)
Municipal Court				
Kansas reinstatement fees	$ 381	$ 150	$ 1,000	$ (850)
Judicial education fund	28	54	-	54
Law enforcement training center	418	1,032	-	1,032
Professional/legal services	25	25	75	(50)
Miscellaneous expense	363	322	400	(78)
Total Municipal court expenses	$ 1,215	$ 1,583	$ 1,475	$ 108

City of Oxford, 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)

	2021	2022		
	Actual	Actual	Budget	Variance-Over (Under)
Expenditures (continued)				
Police department				
Salaries, payroll expenses, training	$ 255,568	$ 247,201	$ 260,000	$ (12,799)
Insurance	14,019	15,775	18,500	(2,725)
Commodities	6,169	9,062	21,000	(11,938)
Maintenance	2,160	5,277	-	5,277
Auto fuel	7,322	11,357	14,000	(2,643)
Auto repairs	2,874	2,737	-	2,737
Utilities	3,088	4,106	-	4,106
Telephone	4,553	4,469	-	4,469
Animal control permits	393	360	-	360
Drug enforcement	774	691	-	691
Enterpol	-	2,864	-	2,864
Miscellaneous expenses	3,128	4,183	-	4,183
Total Police departement expenses	$ 300,048	$ 308,082	$ 313,500	$ (5,418)
Parks department				
Salaries, payroll expenses	$ 8,823	$ 8,484	$ 8,000	$ 484
Insurance	1,857	1,753	2,000	(247)
Commodities	2,408	3,494	4,000	(506)
Utilities, repairs, and maintenance	6,016	7,093	6,000	1,093
Total Parks departement expenses	$ 19,104	$ 20,824	$ 20,000	$ 824
First Responders				
Salaries	$ -	$ -	$ 1,000	$ (1,000)
Insurance	2,431	1,788	2,500	(712)
Commodities	228	1,461	1,000	461
Repairs and miscellaneous	-	-	1,000	(1,000)
Total First responders expenses	$ 2,659	$ 3,249	$ 5,500	$ (2,251)
Civil Defense				
Commodities	$ 255	$ 228	$ 500	$ (272)
Total Civil defense expenses	$ 255	$ 228	$ 500	$ (272)
Transfers Out				
Transfer to Capital Improvement	$ 27,155	$ 1,500	$ -	$ 1,500
Transfer to Capital Improvement	-	100	-	100
Total Transfers out	$ 27,155	$ 1,600	$ -	$ 1,600
Total general fund expenditures	$ 544,790	$ 482,509	$ 536,041	$ (53,532)

City of Oxford, Kansas

Special Purpose Fund

Special Highway

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)

		2022		
	2021 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Special Highway fund / gas tax	$ 28,839	$ 27,547	$ 25,690	$ 1,857
Sumner County aid	6,000	6,000	6,000	-
Miscellaneous revenue	100	7,950	1,000	6,950
Total Receipts	$ 34,939	$ 41,497	$ 32,690	$ 8,807
Expenditures				
Salaries and payroll expenses	$ 19,169	$ 22,088	$ 21,750	$ 338
Insurance	3,707	1,770	4,000	(2,230)
Commodities	2,621	1,590	65	1,525
Repair & maintenance	441	2,791	-	2,791
Auto-fuel	1,765	1,565	-	1,565
Miscellaneous	-	1,823	1,000	823
Transfers				
Transfer to Capital Improvement	6,000	6,000	6,000	-
Transfer to Equipment Reserve	1,000	1,000	1,000	-
Total expenditures	$ 34,703	$ 38,627	$ 33,815	$ 4,812
Receipts over (under) expenditures	$ 236	$ 2,870		
Unencumbered cash, beginning	22,872	23,108		
Unencumbered cash, ending	$ 23,108	$ 25,978		

City of Oxford, Kansas

Special Purpose Fund

Swimming Pool

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)

		2022		
	2021 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ticket and pass sales	$ 5,153	$ 5,201	$ 7,000	$ (1,799)
Concessions	4,062	4,048	6,000	(1,952)
Pool parties	1,860	1,640	2,500	(860)
Tranfer in from electric	23,294	25,000	42,000	(17,000)
Total Receipts	$ 34,369	$ 35,889	$ 57,500	$ (21,611)
Expenditures				
Salaries and payroll expenses	$ 19,720	$ 20,192	$ 19,900	$ 292
Employee training and expense	510	595	-	595
Insurance	2,335	2,889	2,500	389
Commodities	3,368	3,068	4,000	(932)
Repair and maintenance	255	674	7,000	(6,326)
Pool supplies	5,665	5,022	-	5,022
Utilities and telephone	2,556	2,711	2,725	(14)
Miscellaneous	-	335	-	335
Transfer to Capital improvement fund	-	-	20,000	(20,000)
Total expenditures	$ 34,409	$ 35,486	$ 56,125	$ (20,639)
Receipts over (under) expenditures	$ (40)	$ 403		
Unencumbered cash, beginning	-	(40)		
Unencumbered cash, ending	$ (40)	$ 363		

City of Oxford, Kansas

Special Purpose Fund

Gifts and Grants

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)

	2021 Actual	2022 Actual
Receipts		
Grant proceeds	$ 2,539	$ -
American Rescue Plan Act	76,228	76,279
150th celebration donations	9,525	-
JAG 21 grant proceeds	9,400	-
Total Receipts	$ 97,692	$ 76,279
Expenditures		
Gifts & grants expense	$ 7,225	$ -
150th celebration expenses	9,525	-
Gifts & grants expense - ARPA	771	56,281
Gift & grants - JAG 21	2,303	-
Total expenditures	$ 19,824	$ 56,281
Receipts over (under) expenditures	$ 77,868	$ 19,998
Unencumbered cash, beginning	(14,399)	63,469
Unencumbered cash, ending	$ 63,469	$ 83,467

City of Oxford, Kansas

Special Purpose Fund

Capital Improvements

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)

		2022		
	2021 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Interest earned on CD	$ 380	$ 1,142	$ 3,000	$ (1,858)
Miscellaneous revenue	11,366	1,500	1,000	500
Transfers				
General	27,155	1,000	1,000	-
Electric	114,759	103,000	103,000	-
Water	38,604	41,000	41,000	-
Special Highway	6,000	6,000	6,000	-
Sewer	20,000	20,000	20,000	-
Total receipts	$ 218,264	$ 173,642	$ 175,000	$ (1,358)
Expenditures				
General	$ 650	$ -	$ 550,500	$ (550,500)
Swimming pool	4,073	-	-	-
Napawalla cave park	3,773	95	-	95
Lines and limbs	23,111	6,745	-	6,745
Electric generator	7,525	-	-	-
Water tower	14,791	15,641	-	15,641
Water	10,754	4,630	-	4,630
Sewer	553	-	-	-
Street	32,771	22,287	-	22,287
Economic development	41,308	36,000	-	36,000
Grocery store	1,412	-	-	-
Oxford furniture foundation loan	(1,500)	(2,000)	-	(2,000)
Park trees	345	-	-	-
Condemnations	9,526	8,500	-	8,500
Total expenditures	$ 149,092	$ 91,898	$ 550,500	$ (458,602)
Receipts over (under) expenditures	$ 69,172	$ 81,744		
Unencumbered cash, beginning	1,078,090	1,147,262		
Unencumbered cash, ending	$ 1,147,262	$ 1,229,006		

City of Oxford, Kansas

Special Purpose Fund

Equipment Reserve

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)

		2022		
	2021 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Miscellaneous revenue	$ 322	$ 5,885	$ -	$ 5,885
Transfers				
General	-	100	7,000	(6,900)
Electric	40,535	40,300	45,000	(4,700)
Water	21,250	10,000	15,000	(5,000)
Special Highway	1,000	1,000	1,000	-
Total receipts	$ 63,107	$ 57,285	$ 68,000	$ (10,715)
Expenditures				
General	$ 2,000	$ 1,366	$ 119,000	$ (117,634)
Park	1,830	13,728	-	13,728
Electric generator	42,446	14,268	-	14,268
Water	10,254	9,684	-	9,684
Sewer	1,000	-	-	-
Police	4,904	1,272	-	1,272
Police equipment	20,116	1,650	-	1,650
Street	3,316	3,256	-	3,256
Total expenditures	$ 85,866	$ 45,224	$ 119,000	$ (73,776)
Receipts over (under) expenditures	$ (22,759)	$ 12,061		
Unencumbered cash, beginning	115,236	92,477		
Unencumbered cash, ending	$ 92,477	$ 104,538		

City of Oxford, Kansas

Bond and Interest Fund

Bond & Interest

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)

	2021 Actual	2022 Actual
Receipts		
Special assessments	$ 7,805	$ 9,500
Miscellaneous	20	-
Total receipts	$ 7,825	$ 9,500
Expenditures		
Transfer to general fund	$ 43,155	$ -
Total expenditures	$ 43,155	$ -
Receipts over (under) expenditures	$ (35,330)	$ 9,500
Unencumbered cash, beginning	54,505	19,175
Unencumbered cash, ending	$ 19,175	$ 28,675

Note: The City has retired all debt and has transferred funds to the General Fund as allowed by statute.

City of Oxford, Kansas

Business Fund

Electric

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)

		2022		
	2021 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Residential	$ 691,686	$ 866,759	$ 1,314,000	$ (447,241)
Commercial	234,138	279,953	-	279,953
Connection and transfer fees	1,265	2,918	3,200	(282)
Non-profit organizations	119,900	165,641	-	165,641
Penalties	9,661	15,145	17,200	(2,055)
Miscellaneous	44,603	39,328	41,700	(2,372)
Returned check fees	175	200	-	200
Total receipts	$ 1,101,428	$ 1,369,944	$ 1,376,100	$ (6,156)
Expenditures				
Generating Plant				
Salaries and payroll expenses	$ 11,694	$ 13,431	$ -	$ 13,431
Commodities	537	869	-	869
Plant, fuel, oil, etc.	564	20	-	20
Telephone	2,334	2,514	-	2,514
Generator maintenance	7,690	5,211	-	5,211
Electric distribution				
Salaries and payroll expenses	83,938	107,595	105,050	2,545
Insurance	25,501	26,042	30,000	(3,958)
Commodities	6,860	10,134	26,400	(16,266)
Elect. Purchased - KPP	711,271	874,869	900,000	(25,131)
Repair & maintenance	674	3,825	-	3,825
Auto fuel	3,300	2,941	-	2,941
Auto repairs	663	9,121	-	9,121
Meters and materials	8,561	11,167	15,000	(3,833)
Utilities	9,320	12,539	-	12,539
Miscellaneous expenses	720	307	500	(193)
Transfer Out				
Transfer to General fund	107,500	50,000	110,000	(60,000)
Transfer to Equipment reserve	40,535	40,300	50,000	(9,700)
Transfer to Capital improvement	114,759	103,000	115,000	(12,000)
Transfer to Swimming pool	23,294	25,000	25,000	-
Total expenditures	$ 1,159,715	$ 1,298,885	$ 1,376,950	$ (78,065)
Receipts over (under) expenditures	$ (58,287)	$ 71,059		
Unencumbered cash, beginning	260,336	202,049		
Unencumbered cash, ending	$ 202,049	$ 273,108		

City of Oxford, Kansas

Business Fund

Water

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)

		2022		
	2021 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Residential	$ 118,465	$ 120,778	$ 190,000	$ (69,222)
Commercial	43,570	54,243	-	54,243
Connection and transfer fees	1,240	2,917	3,000	(83)
Penalties	1,804	2,714	3,500	(786)
Miscellaneous	-	-	500	(500)
Total receipts	$ 165,079	$ 180,652	$ 197,000	$ (16,348)
Expenditures				
Water wells				
Salaries and payroll expenses	$ 15,444	$ 20,772	$ 14,000	$ 6,772
Commodities	546	-	-	-
State mandated water tests	1,337	401	-	401
Repair & maintenance	74	1,850	-	1,850
Utilities	10,328	11,027	-	11,027
Telephone	1,602	1,349	-	1,349
Plant supplies	9,455	7,797	-	7,797
Miscellaneous expense	1,680	1,432	1,000	432
Water distribution				
Salaries and payroll expenses	48,491	54,472	49,000	5,472
Insurance	6,366	6,978	35,000	(28,022)
Commodities	3,471	4,677	36,000	(31,323)
Repair & maintenance	459	323	-	323
Auto fuel	2,596	1,961	-	1,961
Auto repairs	385	266	-	266
Meters and materials	3,301	1,815	-	1,815
Water purchased	3,855	4,101	-	4,101
Clean drinking water fee	1,046	797	-	797
Transfers out				
Transfer to Capital improvement	38,604	41,000	35,000	6,000
Transfer to Equipment reserve	21,250	10,000	15,000	(5,000)
Total expenditures	$ 170,290	$ 171,018	$ 185,000	$ (13,982)
Receipts over (under) expenditures	$ (5,211)	$ 9,634		
Unencumbered cash, beginning	120,270	115,059		
Unencumbered cash, ending	$ 115,059	$ 124,693		

City of Oxford, Kansas

Business Fund

Sewer

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)

		2022		
	2021 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Residential	$ 42,336	$ 43,470	$ 65,000	$ (21,530)
Commercial	11,464	9,873	-	9,873
Penalties	622	769	1,000	(231)
Miscellaneous revenue	-	16,950	-	16,950
Total receipts	$ 54,422	$ 71,062	$ 66,000	$ 5,062
Expenditures				
Sewer lagoon				
Salaries and payroll expenses	$ 4,320	$ 5,227	$ 7,000	$ (1,773)
Insurance	1,634	1,259	2,500	(1,241)
Commodities	11	873	-	873
Repair & maintenance	-	182	-	182
Utilities	133	216	-	216
Miscellaneous expenses	185	185	-	185
Sewer distribution				
Wages - sewer distribution	27,094	34,929	35,400	(471)
Contractual services	4,907	7,197	2,500	4,697
Commodities	1,999	2,479	3,000	(521)
Repair & maintenance	450	662	4,000	(3,338)
Auto fuel	1,877	1,643	-	1,643
Transfer to Capital improvement	20,000	20,000	20,000	-
Total expenditures	$ 62,610	$ 74,852	$ 74,400	$ 452
Receipts over (under) expenditures	$ (8,188)	$ (3,790)		
Unencumbered cash, beginning	24,627	16,439		
Unencumbered cash, ending	$ 16,439	$ 12,649		

City of Oxford, Kansas

Business Fund

Refuse

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)

		2022		
	2021 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Residential	$ 106,482	$ 107,496	$ 107,000	$ 496
Commercial	33,682	32,074	30,000	2,074
Penalties	1,476	1,945	1,800	145
Miscellaneous	-	35	500	(465)
Total receipts	$ 141,640	$ 141,550	$ 139,300	$ 2,250
Expenditures				
Contractual services	$ 134,517	$ 135,043	$ 135,000	$ 43
Burnsite attendant	1,425	1,425	2,500	(1,075)
Telephone	836	884	-	884
Miscellaneous	494	2,503	2,000	503
Total expenditures	$ 137,272	$ 139,855	$ 139,500	$ 355
Receipts over (under) expenditures	$ 4,368	$ 1,695		
Unencumbered cash, beginning	16,116	20,484		
Unencumbered cash, ending	$ 20,484	$ 22,179		

City of Oxford, Kansas

Trust Fund

Community Oil Lease

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)

		2022		
	2021 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Royalty payments	$ 2,981	$ 4,087	$ 4,000	$ 87
Total receipts	$ 2,981	$ 4,087	$ 4,000	$ 87
Expenditures				
Property taxes	$ 304	$ 575	$ 500	$ 75
Water system improvements	-	9,104	7,000	2,104
Total expenditures	$ 304	$ 9,679	$ 7,500	$ 2,179
Receipts over (under) expenditures	$ 2,677	$ (5,592)		
Unencumbered cash, beginning	11,819	14,496		
Unencumbered cash, ending	$ 14,496	$ 8,904		

Budget not required by law

City of Oxford, Kansas

Trust Fund

Farm and Airport

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)

	2021 Actual	2022 Actual
Receipts		
Farm crops	$ 112,346	$ 51,685
Pasture rent	700	700
Hangar rent	8,250	8,757
Miscellaneous revenue	2,478	-
Total receipts	$ 123,774	$ 61,142
Expenditures		
Salaries and payroll expenses	$ 32,754	$ 51,345
Insurance	2,296	3,114
Commodities	14,748	1,265
Vehicle fuel & repairs	-	1,296
Fertilizer, sprays	21,380	17,325
Utilities	883	1,015
Telephone	926	943
Total expenditures	$ 72,987	$ 76,303
Receipts over (under) expenditures	$ 50,787	$ (15,161)
Unencumbered cash, beginning	271,119	321,906
Unencumbered cash, ending	$ 321,906	$ 306,745

City of Oxford, Kansas

Agency Funds

Summary of Regulatory Basis Receipts and Disbursements

For the Year Ended December 31, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax fund	$ 2,158	$ 34,228	$ 33,800	$ 2,586
Water Protection Fee fund	1	1,170	804	367
Total Agency Funds	$ 2,159	$ 35,398	$ 34,604	$ 2,953

City of Oxford, Kansas

Related Municipal Entity

Library

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)

		2022		
	2021 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Ad valorem tax	$ 35,246	$ 35,981	$ 36,356	$ (375)
NRP rebate	(1,256)	(1,076)	-	(1,076)
Motor vehicle tax	6,712	6,292	6,898	(606)
Commercial truck fee	87	131	112	19
Recreational vehicle tax	144	165	149	16
16/20M vehicle tax	145	115	110	5
Watercraft tax	-	-	18	(18)
Delinquent tax	1,230	676	1,050	(374)
Total Receipts	$ 42,308	$ 42,284	$ 44,693	$ (2,409)
Expenditures				
Salaries and payroll expenses	$ 29,948	$ 27,244	$ 36,925	$ (9,681)
Insurance	877	1,061	1,000	61
Commodities	373	301	500	(199)
Technology/automation expenses	800	5,057	10,000	(4,943)
Telephone	821	825	3,050	(2,225)
Transfer to Capital improvement - Library	4,281	4,231	5,000	(769)
Total expenditures	$ 37,100	$ 38,719	$ 56,475	$ (17,756)
Receipts over (under) expenditures	$ 5,208	$ 3,565		
Unencumbered cash, beginning	33,555	38,763		
Unencumbered cash, ending	$ 38,763	$ 42,328		

City of Oxford, Kansas

Related Municipal Entity

Capital Improvement - Library

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

		2022		
	2021 Actual	Actual	Budget	Variance-Over (Under)
Receipts				
Transfer in from Library	$ 4,281	$ 4,231	$ 5,000	$ (769)
Total Receipts	$ 4,281	$ 4,231	$ 5,000	$ (769)
Expenditures				
Expenditures - Library	$ -	$ -	$ -	$ -
Total expenditures	$ -	$ -	$ -	$ -
Receipts over (under) expenditures	$ 4,281	$ 4,231		
Unencumbered cash, beginning	20,746	25,027		
Unencumbered cash, ending	$ 25,027	$ 29,258		