

CITY OF WINONA, KANSAS

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

For the Year Ended December 31, 2022

MAPES & MILLER LLP
Certified Public Accountants
Quinter, Kansas

CITY OF WINONA, KANSAS

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

For the Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Council
City of Winona
Winona, Kansas 67764

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 Winona, Kansas, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City of Winona, 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 Winona on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Winona's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Winona'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 and the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (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 *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Winona, Kansas, as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated August 23, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accountsreports/local-government/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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants
Quinter, Kansas

August 30, 2023

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General Fund	\$ 31,062	160,550	139,002	52,610	15,882	68,492
Special Purpose Funds:						
Employee Benefits Fund	14,810	9,338	10,334	13,814	0	13,814
Special Street and Highway Fund	8,373	4,592	3,789	9,176	0	9,176
Special Machinery Fund	948	10,000	3,869	7,079	0	7,079
Capital Improvement Fund	25,000	0	0	25,000	0	25,000
American Rescue Plan Act Fund	12,132	12,132	23,779	485	23,000	23,485
Bond and Interest Funds:						
Bond and Interest Fund	5,894	0	0	5,894	0	5,894
Business Funds:						
Water Utility Fund	132,894	72,995	58,112	147,777	0	147,777
Sewer Utility Fund	73,745	36,872	35,870	74,747	0	74,747
Gas Utility Fund	153,352	116,413	152,846	116,919	6,822	123,741
Sewer Depreciation Reserve Fund	2,400	400	0	2,800	0	2,800
Utility Depreciation Reserve Fund	43,135	5,000	0	48,135	0	48,135
Total Reporting Entity	\$ 503,745	428,292	427,601	504,436	45,704	550,140

Composition of Cash:

The Bank, Winona, KS	
NOW Checking Account	\$ 546,085
Checking Account	<u>4,055</u>
Total Reporting Entity	\$ <u>550,140</u>

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

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

1. Summary of Significant Accounting Policies

(a) Municipal Financial Reporting Entity

The City of Winona, Kansas, is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents only the City of Winona, Kansas.

(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 has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accepted accounting principles and allowing the City to use the regulatory basis of accounting.

(c) Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year ended December 31, 2022:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipts 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.

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

(d) Budgetary Information

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

1. 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 City did not hold a revenue neutral rate hearing for this year.

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules, Schedule 2 as listed in the table of contents, are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

A legal operating budget is not required for capital projects funds and the following funds:

Special Purpose Funds: Capital Improvement Reserve Fund
American Rescue Plan Act Fund

Business Funds: Sewer Depreciation Reserve Fund
Utility Depreciation Reserve 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.

(e) Reimbursements

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

2. Deposits and Investments

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

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of Credit Risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

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

At December 31, 2022, the City's carrying amount of deposits was \$550,140 and the bank balance was \$565,717. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the balance of \$315,717 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

3. Other Long-Term Obligations from Operations

(a) Compensated Absences

The City's full-time employee earns two weeks of vacation and twelve days of sick leave per year. Sick leave may accumulate up to a maximum of twenty-two days. Employees are not allowed to accrue vacation days beyond the City's fiscal year, and vacation must be used at a time mutually agreed upon between the employee and the council. All accumulated sick pay is payable upon employment termination. The costs of accumulated compensated absences are not recorded at the time the benefits are earned, but rather at the time such benefits are paid.

4. Interfund Transfers

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

From	To	Regulatory Authority	Amount
Gas Utility Fund	General Fund	K.S.A. 12-825d	\$30,000
Gas Utility Fund	Special Machinery Fund	K.S.A. 12-825d	10,000
Gas Utility Fund	Utility Depreciation Reserve Fund	K.S.A. 12-825d	5,000
Sewer Utility Fund	Sewer Depreciation Reserve Fund	K.S.A. 12-825d	400

5. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

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

6. Related Party Transactions

The City paid Latham Construction, Inc. for miscellaneous repairs totaling \$5,917. In addition, the City made purchases from Winona Lumber and Ag Supply, Inc. totaling \$1,837. Travis Latham, a member of council, is the owner of these two businesses.

The City purchased insurance costing \$20,493 from Win Hill Insurance Associates, Inc. Guy Gaskill, the Mayor, is a partial owner of this business.

The City paid \$1,800 to Lee Hillery for putting in culverts. Lee is a member of council.

7. Stewardship, Compliance and Accountability**(a) Depositories Designated**

K.S.A. 9-1401 indicates that the governing body should designate depositories for all public monies and record this action in the recorded minutes. This designation is not required annually but is recommended whenever the governing body changes. The City did not designate depositories in accordance with this statute when there was a change in council members in 2022.

(b) Bond Payments

K.S.A. 10-130 requires the City to remit at least 20 days prior to maturity of the bonds the amount necessary to pay the interest and principal due. Funds were not timely remitted to comply with this statute for the payment of the Series 2016 General Obligation Bonds.

(c) Disclosure of Substantial Interests

K.S.A. 75-4302a states that elected officers, appointed public officers, and certain employees file written reports disclosing substantial interests. Forms were not filed in accordance with this statute by the two council members that were elected by write-in votes.

8. Subsequent Events

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

9. Long-term Debt

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

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General obligation bonds:									
Series 2016	2.25%	6/17/2016	787,000	6/28/2056	\$ 604,470	-	13,790	590,680	13,601
Finance leases:									
2019 John Deere Tractor	2.80%	8/11/2021	61,487	8/11/2026	61,487	-	11,619	49,868	1,744
Total contractual indebtedness					\$ 665,957	-	25,409	640,548	15,345

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

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028-2032</u>
Principal:						
General obligation bonds	\$ 14,100	14,418	14,742	15,073	15,413	82,424
Finance leases	<u>11,949</u>	<u>12,288</u>	<u>12,636</u>	<u>12,995</u>	<u>-</u>	<u>-</u>
Total principal	<u>26,049</u>	<u>26,706</u>	<u>27,378</u>	<u>28,068</u>	<u>15,413</u>	<u>82,424</u>
Interest:						
General obligation bonds	13,291	12,973	12,649	12,317	11,978	54,529
Finance leases	<u>1,414</u>	<u>1,075</u>	<u>727</u>	<u>369</u>	<u>-</u>	<u>-</u>
Total interest	<u>14,705</u>	<u>14,048</u>	<u>13,376</u>	<u>12,686</u>	<u>11,978</u>	<u>54,529</u>
Total principal and interest	\$ <u><u>40,754</u></u>	<u><u>40,754</u></u>	<u><u>40,754</u></u>	<u><u>40,754</u></u>	<u><u>27,391</u></u>	<u><u>136,953</u></u>
	<u>2033-2037</u>	<u>2038-2042</u>	<u>2043-2047</u>	<u>2048-2052</u>	<u>Total</u>	
Principal:						
General obligation bonds	\$ 92,124	102,965	115,082	124,339	590,680	
Finance leases	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,868</u>	
Total principal	<u>92,124</u>	<u>102,965</u>	<u>115,082</u>	<u>124,339</u>	<u>640,548</u>	
Interest:						
General obligation bonds	44,829	33,988	21,871	8,329	226,754	
Finance leases	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,585</u>	
Total interest	<u>44,829</u>	<u>33,988</u>	<u>21,871</u>	<u>8,329</u>	<u>230,339</u>	
Total principal and interest	\$ <u><u>136,953</u></u>	<u><u>136,953</u></u>	<u><u>136,953</u></u>	<u><u>132,668</u></u>	<u><u>870,887</u></u>	

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

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

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General Fund	\$ 188,003	0	188,003	139,002	(49,001)
Special Purpose Funds:					
Employee Benefits Fund	22,839	0	22,839	10,334	(12,505)
Special Street and Highway Fund	11,602	0	11,602	3,789	(7,813)
Special Machinery Fund	10,949	0	10,949	3,869	(7,080)
Bond and Interest Funds:					
Bond and Interest Fund	5,894	0	5,894	0	(5,894)
Business Funds:					
Water Utility Fund	197,619	0	197,619	58,112	(139,507)
Sewer Utility Fund	122,180	0	122,180	35,870	(86,310)
Gas Utility Fund	308,465	0	308,465	152,846	(155,619)

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
General Fund				
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 68,402	70,216	71,392	(1,176)
Delinquent Tax	1,391	1,229	0	1,229
Motor Vehicle Tax	10,470	11,914	10,338	1,576
Recreational Vehicle Tax	86	221	81	140
16/20M Vehicle Tax	751	457	537	(80)
Commercial Motor Vehicle Tax	548	597	0	597
Redemption Tax	1,918	625	2,500	(1,875)
Intergovernmental:				
Local Intangibles Tax	531	829	719	110
Sales & Compensating Use Tax	18,448	23,669	28,000	(4,331)
Franchise Tax	8,602	8,268	10,500	(2,232)
Fines, Permits, Licenses, and Tags	400	225	1,000	(775)
Grant Proceeds	31,436	1,838	0	1,838
Cemetery	925	500	3,000	(2,500)
Miscellaneous	13,818	6,805	0	6,805
Wellness Center Memberships	2,275	2,080	0	2,080
County Reimbursements	1,139	1,077	5,000	(3,923)
Transfer from Gas Utility Fund	30,000	30,000	20,000	10,000
Total Receipts	191,140	160,550	153,067	7,483
Expenditures				
General Government				
Personal Services	38,644	46,083	50,000	(3,917)
Office Expense and Supplies	4,025	4,264	5,000	(736)
Utilities	7,908	7,615	10,000	(2,385)
Equipment and Building Maintenance	3,827	6,340	12,000	(5,660)
Insurance	16,982	17,715	15,000	2,715
Professional Services	12,584	11,520	13,000	(1,480)
Capital Outlay	58,315	22,982	43,503	(20,521)
Miscellaneous	2,454	1,752	0	1,752
Total General Government	144,739	118,271	148,503	(30,232)
Street				
Personal Services	2,392	4,489	12,000	(7,511)
Repairs and Supplies	3,914	1,540	7,500	(5,960)
Gas and Oil	775	1,099	2,500	(1,401)
Street Lighting	5,500	5,427	7,500	(2,073)
Total Street	\$ 12,581	12,555	29,500	(16,945)

CITY OF WINONA, KANSAS

General Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Fire				
Equipment Repairs	\$ 551	1,769	1,500	269
Noxious Weed				
Chemical	563	350	2,500	(2,150)
Cemetery				
Materials & Supplies	0	157	0	157
Contractual Services	3,240	3,800	5,000	(1,200)
Repairs	1,385	2,100	1,000	1,100
Total Cemetery	4,625	6,057	6,000	57
Total Expenditures	163,059	139,002	188,003	(49,001)
Receipts over (under) Expenditures	28,081	21,548		
Unencumbered Cash, Beginning	2,981	31,062		
Unencumbered Cash, Ending	\$ 31,062	52,610		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	(Under)
Employee Benefits Fund				
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 7,445	7,574	7,700	(126)
Delinquent Tax	208	134	0	134
Motor Vehicle Tax	1,573	1,382	1,125	257
Recreational Vehicle Tax	13	28	9	19
16/20M Vehicle Tax	114	68	58	10
Commercial Motor Vehicle Redemption Tax	82 291	65 87	0 0	65 87
Total Receipts	9,726	9,338	8,892	446
Expenditures				
Social Security and Medicare	7,434	7,360	12,500	(5,140)
State Unemployment Workman's Compensation Insurance	97 2,721	96 2,878	1,000 4,339	(904) (1,461)
Insurance	0	0	5,000	(5,000)
Total Expenditures	10,252	10,334	22,839	(12,505)
Receipts over (under) Expenditures	(526)	(996)		
Unencumbered Cash, Beginning	15,336	14,810		
Unencumbered Cash, Ending	\$ 14,810	13,814		
Special Street and Highway Fund				
Receipts				
State of Kansas	\$ 4,558	4,592	4,090	502
Expenditures				
Personal Services	741	1,623	5,000	(3,377)
Oil, Diesel and Fuel	434	26	1,102	(1,076)
Repairs and Supplies	2,411	2,140	5,500	(3,360)
Total Expenditures	3,586	3,789	11,602	(7,813)
Receipts over (under) Expenditures	972	803		
Unencumbered Cash, Beginning	7,401	8,373		
Unencumbered Cash, Ending	\$ 8,373	9,176		

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Special Machinery Fund				
Transfer from Gas Utility Fund	\$ 0	10,000	5,000	5,000
Expenditures				
Equipment Repair	0	2,929	10,949	(8,020)
Capital Outlay	0	940	0	940
Total Expenditures	0	3,869	10,949	(7,080)
Receipts over (under) Expenditures	0	6,131		
Unencumbered Cash, Beginning	948	948		
Unencumbered Cash, Ending	\$ 948	7,079		

CITY OF WINONA, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>2022</u>
Capital Improvement Fund		
Receipts	\$ 0	0
Expenditures	0	0
Receipts over (under) Expenditures	0	0
Unencumbered Cash, Beginning	<u>25,000</u>	<u>25,000</u>
Unencumbered Cash, Ending	\$ <u>25,000</u>	<u>25,000</u>
American Rescue Plan Act Fund		
Receipts		
Federal Aid	\$ 12,132	12,132
Expenditures		
Capital Outlay	0	23,779
Receipts over (under) Expenditures	12,132	(11,647)
Unencumbered Cash, Beginning	<u>0</u>	<u>12,132</u>
Unencumbered Cash, Ending	\$ <u>12,132</u>	<u>485</u>

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

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Budget		
Bond and Interest Fund				
Receipts	\$ 0	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Debt Service	<u>0</u>	<u>0</u>	<u>5,894</u>	<u>(5,894)</u>
Receipts over (under) Expenditures	0	0		
Unencumbered Cash, Beginning	<u>5,894</u>	<u>5,894</u>		
Unencumbered Cash, Ending	\$ <u>5,894</u>	<u>5,894</u>		

CITY OF WINONA, KANSAS

Business Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Water Utility Fund				
Receipts				
Water Sales	\$ 51,352	65,143	65,000	143
Connection Fees	200	175	500	(325)
Water Dock	2,295	7,134	4,000	3,134
Penalties	549	543	1,500	(957)
Total Receipts	54,396	72,995	71,000	1,995
Expenditures				
Personal Services	27,630	19,256	30,000	(10,744)
Contractual Services	8,182	8,334	20,000	(11,666)
Utilities	9,948	10,651	18,000	(7,349)
Repairs	7,593	12,011	25,000	(12,989)
Taxes	1,159	1,459	3,000	(1,541)
Fuel	1,738	1,488	5,000	(3,512)
Chemicals	1,460	2,716	6,000	(3,284)
Capital Outlay	0	0	90,619	(90,619)
Miscellaneous	1,111	2,197	0	2,197
Total Expenditures	58,821	58,112	197,619	(139,507)
Receipts over (under) Expenditures	(4,425)	14,883		
Unencumbered Cash, Beginning	137,319	132,894		
Unencumbered Cash, Ending	\$ 132,894	147,777		

CITY OF WINONA, KANSAS

Business Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Sewer Utility Fund				
Receipts				
User Charges	\$ 36,757	36,872	40,000	(3,128)
Sale of Equipment	5,000	0	0	0
Total Receipts	<u>41,757</u>	<u>36,872</u>	<u>40,000</u>	<u>(3,128)</u>
Expenditures				
Personal Services	4,867	4,334	10,000	(5,666)
Contract Services	18,915	956	68,759	(67,803)
Chemicals	1,235	2,789	8,500	(5,711)
Debt Services	27,391	27,391	28,021	(630)
Repairs	305	0	6,500	(6,500)
Transfer to Sewer Depreciation Reserve Fund	400	400	400	0
Total Expenditures	<u>53,113</u>	<u>35,870</u>	<u>122,180</u>	<u>(86,310)</u>
Receipts over (under) Expenditures	(11,356)	1,002		
Unencumbered Cash, Beginning	<u>85,101</u>	<u>73,745</u>		
Unencumbered Cash, Ending	\$ <u><u>73,745</u></u>	\$ <u><u>74,747</u></u>		
Gas Utility Fund				
Receipts				
Gas Sales	\$ 113,210	113,734	150,000	(36,266)
Connection Fees	375	450	1,000	(550)
Penalties	525	538	1,500	(962)
Interest on Idle Funds	278	1,047	1,500	(453)
Miscellaneous	0	644	0	644
Total Receipts	<u>114,388</u>	<u>116,413</u>	<u>154,000</u>	<u>(37,587)</u>
Expenditures				
Personal Services	22,905	20,416	40,000	(19,584)
Operation and Maintenance	57,165	82,241	235,465	(153,224)
Gas Sales Tax	2,119	1,829	5,000	(3,171)
Telephone	1,221	917	3,000	(2,083)
Miscellaneous	1,542	2,443	0	2,443
Transfer to General Fund	30,000	30,000	15,000	15,000
Transfer to Special Machinery	0	10,000	5,000	5,000
Transfer to Utility Depreciation Reserve Fund	5,000	5,000	5,000	0
Total Expenditures	<u>119,952</u>	<u>152,846</u>	<u>308,465</u>	<u>(155,619)</u>
Receipts over (under) Expenditures	(5,564)	(36,433)		
Unencumbered Cash, Beginning	<u>158,916</u>	<u>153,352</u>		
Unencumbered Cash, Ending	\$ <u><u>153,352</u></u>	\$ <u><u>116,919</u></u>		

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

	2021	2022
Sewer Depreciation Reserve Fund		
Receipts		
Transfer from Sewer Utility Fund	\$ 400	400
Expenditures	0	0
Receipts Over (Under) Expenditures	400	400
Unencumbered Cash, Beginning	2,000	2,400
Unencumbered Cash, Ending	\$ 2,400	2,800
 Utility Depreciation Reserve Fund		
Receipts		
Transfer from Gas Utility Fund	\$ 5,000	5,000
Expenditures	0	0
Receipts Over (Under) Expenditures	5,000	5,000
Unencumbered Cash, Beginning	38,135	43,135
Unencumbered Cash, Ending	\$ 43,135	48,135