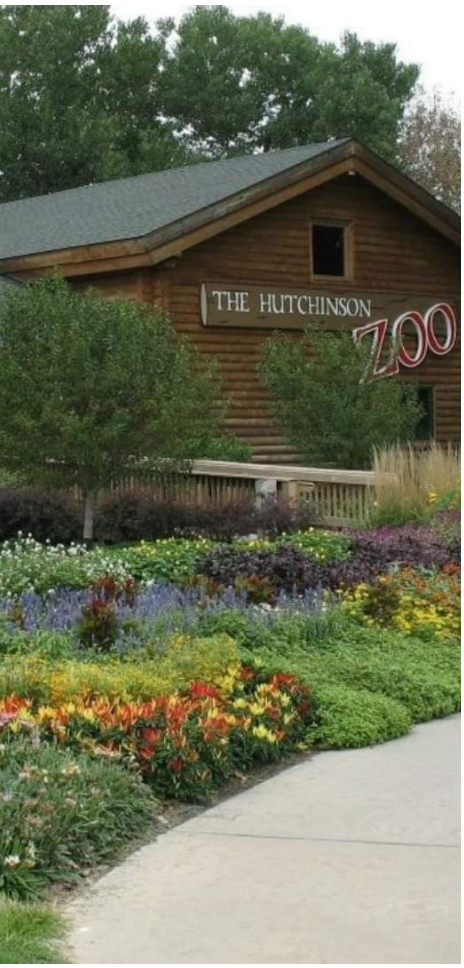
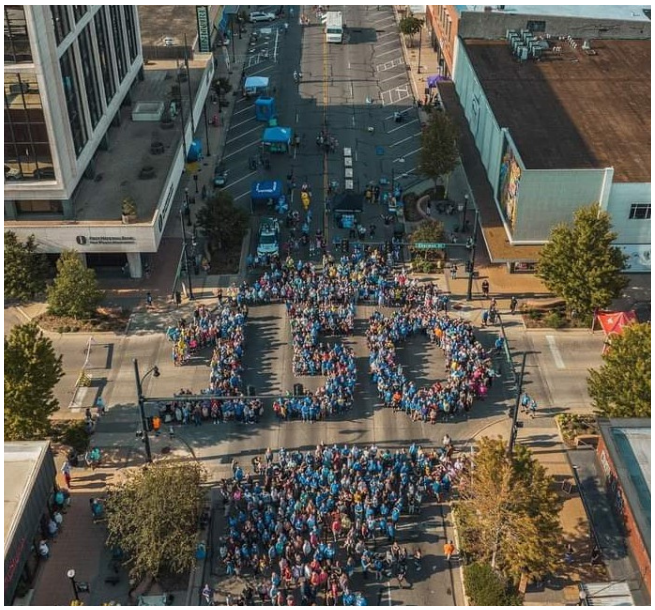
CITY OF HUTCHINSON

2022 FINANCIAL AUDIT











City of Hutchinson, Kansas

Annual Financial Report

For the Year Ended December 31, 2022

Submitted By:

Finance Department

City of Hutchinson, Kansas

City of Hutchinson, Kansas
Annual Financial Report
For the Year Ended December 31, 2022
Table of Contents

Independent Auditors' Report 1

Financial Statement

Summary Statement of Receipts, Expenditures, and Unencumbered Cash 4

Notes to the Financial Statement 5

Supplementary Information

Schedule 1

Summary of Expenditures - (Actual and Budget) Regulatory Basis 16

Schedule 2

Schedule of Receipts and Expenditures - Regulatory Basis

2-A General Fund 17

Special Purpose Funds (Budgeted and Nonbudgeted) Regulatory Basis

2-B Special Street Fund 25

2-C Special Parks and Recreation Fund 26

2-D Special Alcohol Programs Fund 27

2-E Economic Opportunity Fund 28

2-F Convention and Tourism Promotion Fund 29

2-G Recreation Commission Fund 30

2-H Animal Shelter Fund 31

2-I Opioid Fund 32

2-J Community Improvement District Fund 33

2-K E 911 Surcharge Fund 34

2-L Federal and State Grants Fund 35

2-M Planning Projects Fund 37

2-N Gossage Animal Shelter Trust Fund 38

2-O Municipal Equipment Reserve Fund 39

Bond and Interest Funds

2-P Bond and Interest 40

2-Q Sports Arena Sales Tax Fund 41

Capital Projects Fund
2-R Capital Improvement Fund 42

Business Funds
2-S Refuse Fund 43

2-T Golf Course Fund 44

2-U Airport Fund 45

2-V Water Utility Fund 46

2-W Sewer Utility Fund 47

2-X Storm Water Utility Fund 48

2-Y Health and Dental Insurance Fund 49

2-Z Risk Management Fund 50

2-AA Worker's Compensation Fund 51

2-AB Central Purchasing Fund 52

Trust Funds
2-AC Hutchinson Community Foundation Funds 53

2-AD Donation Fund 54

Schedule 3
Agency Funds 55

LINDBURG
VOGEL PIERCE FARIS
Chartered

Gregory D. Daughhetee, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Mueting, CPA
Billy J. Klug, CPA
Randall R. Hofmeier, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA
Gage B. Kepple, CPA

INDEPENDENT AUDITORS' REPORT

The Mayor and City Council
City of Hutchinson, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on the Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

2301 NORTH HALSTEAD
PO. BOX 2047
HUTCHINSON, KS 67504-2047
620-669-0461

1206 W. FRONTVIEW, STE 201
PO. BOX 1512
DODGE CITY, KS 67801-1512
620-227-3522

1401 MAIN, STE B
PO. BOX 189
HAYS, KS 67601-0189
785-628-2900

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions in the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1—Summary of Significant Accounting Policies, to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for 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.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (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 generally accepted auditing standards, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2022 fund summary statement of receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for additional analysis and are not a required part of the 2022 basic financial statement; however, they are required to be presented under the provisions in *Kansas Municipal Audit and Accounting Guide*. Such 2022 information is the responsibility of management and the supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 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 2022 comparative information is fairly stated, in all material respects, in relation to the 2022 basic financial statement as a whole, based on accounting described in Note 1—Summary of Significant Accounting Policies.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City, as of and for the year ended December 31, 2021, not presented herein, and have issued our report thereon dated May 20, 2022, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link http://admin.ks.gov/offices/chief-financial-officer/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), are also presented for comparative analysis and are 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.

Lindburg Vogel Pierce Faris

Certified Public Accountants

Hutchinson, Kansas
April 25, 2023

City of Hutchinson
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General	$ 9,519,533	$ 994	$ 38,169,194	$ 38,637,973	$ 9,051,748	$ 663,159	$ 9,714,907
Special Purpose Funds							
Special Street	-	-	1,794,688	1,794,688	-	19,281	19,281
Special Parks & Recreation	-	-	151,029	148,733	2,296	639	2,935
Special Alcohol Programs	108,535	-	151,031	114,500	145,066	-	145,066
Economic Opportunity Fund	512,500	-	249,465	340,500	421,465	-	421,465
Convention & Tourism Promotion	-	-	714,070	714,070	-	-	-
Recreation Commission	-	-	1,276,522	1,276,522	-	-	-
Animal Shelter	-	-	647,504	647,504	-	20,811	20,811
Opioid Settlement Fund	-		9,881	-	9,881	-	9,881
Community Improvement District	-	-	654,633	632,224	22,409	-	22,409.00
E 911 Surcharge	811,131	-	390,923	271,139	930,915	12,274	943,189
Federal and State Grants	2,963,318	30,204	3,449,731	1,198,113	5,245,140	556,896	5,802,036
Planning Projects	81,793	-	47,011	26,796	102,008	-	102,008
Gossage Animal Shelter Trust	-	-	7,419	7,419	-	-	-
Municipal Equipment Reserve	3,211,729	2,980	4,594,803	3,064,758	4,744,754	1,259,145	6,003,899
Bond and Interest Funds							
Bond and Interest	709,697	-	6,942,416	6,282,571	1,369,542	-	1,369,542
Sports Arena Sales Tax Fund	4,195,666	-	4,192,260	3,625,034	4,762,892	-	4,762,892
Capital Projects Funds							
Capital Improvement	9,742,120	137,203	16,487,639	16,760,238	9,606,724	9,353,335	18,960,059
Business Funds							
Refuse	227,166	-	2,188,384	2,266,368	149,182	160,178	309,360
Golf Course	-	-	1,047,265	1,047,265	-	3,230	3,230
Airport	-	-	466,326	466,326	-	11,500	11,500
Water Utility	3,900,764	362	8,483,394	7,852,589	4,531,931	524,986	5,056,917
Sewer Utility	4,730,751	55	7,057,576	5,963,130	5,825,252	117,897	5,943,149
Storm Water Utility	5,743,125		2,206,248	1,019,254	6,930,119	12,352	6,942,471
Health & Dental Insurance	2,713,126	-	4,529,538	4,765,711	2,476,953	8,649	2,485,602
Risk Management	2,482,671	-	947,881	1,004,659	2,425,893	5,905	2,431,798
Worker's Compensation	2,256,541	-	628,511	423,148	2,461,904	-	2,461,904
Central Purchasing	24,950	-	1,703	1,703	24,950	-	24,950
Trust Funds							
Hutchinson Community Foundation	99,206	-	(7,083)	7,686	84,437	-	84,437
Donation	535,901	102	245,510	158,763	622,750	19,434	642,184
Total Reporting Entity (Excluding Agency Funds)	$ 54,570,223	$ 171,900	$ 107,725,473	$ 100,519,384	$ 61,948,212	$ 12,749,671	$ 74,697,883

Composition of Cash	
Checking Account	$ 38,722,743
Petty Cash	12,635
Municipal Investment Pool	19,788,806
Certificates of Deposit	12,250,000
Treasury Note	3,951,110
Hutchinson Community Foundation	84,437
Total Cash	74,809,731
Agency Funds per Schedule 3	(111,849)
Total Reporting Entity (Excluding Agency Funds)	$ 74,697,883

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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of Hutchinson (The City) is a municipal corporation incorporated under the laws of the State of Kansas and governed by an elected five-member council. This financial statement does not include the Hutchinson Recreation Commission as a related municipal entity. A related municipal entity is an entity established to benefit the City and/or its constituents.

Hutchinson Recreation Commission
The City of Hutchinson Recreation Commission oversees recreation activities. The recreation commission operates as a separate governing body but the City levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928.

Fund Accounting

The accounts of the City are organized on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Kansas Regulatory Basis of Accounting Fund Definitions

The following types of funds were utilized in recording the financial activities of the City for the year of 2022:

General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds - to account for the proceeds of specific tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds - to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Capital Projects Funds - to account for debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Funds – funds financed in whole or in part by fees charged to users of the goods and services.

Trust Funds – to report assets held in trust for the benefit of the City.

Agency Funds – to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United State of America

The regulatory basis of accounting as prescribed in the Kansas Municipal Audit and Accounting Guide (KMAAG) 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 reporting the changes in unencumbered cash and investments of a fund resulting from the 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.

Use of Estimates

The process of preparing the financial statement requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statement. Accordingly, upon settlement, actual results may differ from estimated amounts.

Reimbursements

The City records reimbursable expenditures (or expense) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (expenses) are properly offset by the reimbursements.

Restricted Assets

As a part of the disposal well permit with the Kansas Department of Health and Environment (KDHE), the City is required to set funds aside for the future closure of water wells. The City also has restricted cash balances relating to customer utility deposits.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

Operating and Reserve Transfers

Transfers of monies between budgeted City funds are presented as Operating Transfers. Transfers of monies between an unbudgeted fund and any other City fund are presented as Reserve Transfers.

NOTE 2—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 discretionary 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 1.
2. Publication in local newspaper on or before August 5 of the proposed budget and notice of public hearing on the budget.
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.

If a municipality holds 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 held a revenue neutral rate hearing as a part of the process for adoption of the 2023 budget.

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.

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 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 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, trust funds, agency funds and the following special purpose and business funds:

Risk Management
Worker's Compensation
Health and Dental Insurance
Municipal Equipment Reserve
Federal and State Grant
Planning Projects
Gossage Animal Shelter Trust
Central Purchasing

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

The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the County Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20 and May 10.

Taxes levied to finance the budget are made available to the City after January 1 and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

NOTE 3—DEPOSITS AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is accounted for individually. The City's cash and investment pool contains both restricted and unrestricted funds. The City has restricted cash and investment balances as follows:

Water Well Closure	$ 268,115

As of December 31, 2022, the City had the following investments:

Investment Type		Fair Value	S&P Rating
Kansas Municipal Investment Pool	$	19,788,806	Not Rated
Hutchinson Community Foundation Investment Pool		84,437	Not Rated
U.S. Treasury Note		3,951,110	Aaa
	$	23,824,353	

At December 31, 2022, the City had invested $19,788,806 in the Kansas Municipal Investment Pool (KMIP). KMIP is under the oversight of the pooled money investment board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, KMIP may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

At December 31, 2022 the City also had $84,437 in investments being held by the Hutchinson Community Foundation (HCF) investment pool.

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.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificate of deposits with allowable financial institutions; United States 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

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the City can invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in the KMIP are diversified according to policies of the investment pool.

Custodial Credit Risk – Deposits

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

At December 31, 2022, the City's carrying amount of deposits was $50,972,743 and the bank balance was $51,169,816 The bank balance was held by six banks. Of the bank balance, $21,091,711 was covered by Federal Depository Insurance Corporation (FDIC): of this amount, $19,084,501 of the FDIC coverage was through pass-through deposit placement agreements such as the Certificate of Deposit Account Registry Service and brokered certificates of deposit. The remaining $30,078,105 was collateralized by pledged securities and irrevocable letters of credit by the pledging financial institutions' agent 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.

NOTE 4—CAPITAL PROJECTS

At December 31, 2022, capital projects authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

CITY IMPROVEMENT	AUTHORIZED PROJECTS	EXPENDITURES
Tower #4 Interior Lining	$ 1,700,000	$ 10,697
Disposal Well By-Pass Project	1,500,000	74,479
Sewer Rehab - Halstead West 48" Sewer	1,000,000	81,674
Lift Station Improvements	2,750,000	47,941
Washington Bicycle A/29th	151,500	126,279
Cow Creek Channel Expansion	11,600,000	1,158,460
11th Ave (Main Street to Harsha Canal)	2,600,000	1,569,548
11th Bridge Replacement by Cochran	685,000	577,625
Pleasant/Hoagland Bridge & 2nd Ave	1,200,000	94,664
5th Ave Bridge / Harsha Canal Repair	291,452	291,507
Mine Rd Culvert Replace over GVI	1,743,341	244,039
Farmington Ditch Clean/Structure Repair	2,002,705	150,024
Woodie Seat Mill/Overlay	3,200,000	12,585
Woodie Seat Design & Study	450,000	85,091
1st & Star/Superior Storm Sewer	3,000,000	40
Baker at 16th Ave Bridge Replacement	1,200,000	23,915
ESD & Halstead Storm Water	410,058	14,872
Golf Master Plan	1,517,000	1,097,790
Orchard Park	883,392	581,075
Salt City Splash Master Plan	50,000	36,769
Hangar 2 Floor Refurbish	60,000	29,245
Zoo Nature Play Project	389,120	405,413
Farmington Park Development	515,000	299,813
Hobart-Detter Concession Stand	330,000	25,150
KDOT Apron between T-Hangars	300,000	244,298
Airport Business Plan	50,000	26,240
Airport Hangar 5 Improvements	95,350	8,900
Memorial Hall Preservations/Reuse	50,000	2,610
Fire Station #1	4,525,000	3,295,197
Farmington Park Development	515,000	16,870
Hobart-Detter Concession Stand	330,000	23,750
KDOT Apron between T-Hangers	300,000	186,129
	$ 45,393,918	$ 10,842,689

NOTE 5 – LONG TERM DEBT

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

	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Refunding	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds										
2013C	2.00 - 3.20%	09/24/13	2,530,000	10/01/22	$ 150,000	$ -	$ -	$ 150,000	$ -	$ 4,800
2014B	2.50 - 4.50%	04/30/14	2,545,000	10/01/34	110,000	-	-	110,000	-	3,850
2014C	2.00 - 3.38%	09/22/14	1,710,000	10/01/34	370,000	-	-	25,000	345,000	11,100
2015A	2.00 - 4.00%	08/31/15	7,530,000	10/01/35	2,830,000	-	-	615,000	2,215,000	73,390
2015B	2.00 - 2.50%	12/07/15	4,915,000	10/01/25	3,485,000	-	-	255,000	3,230,000	83,250
2016A	2.00 - 4.00%	02/17/16	24,985,000	10/01/25	10,430,000	-	-	3,000,000	7,430,000	276,900
2016B	2.00 - 4.00%	06/07/16	3,970,000	10/01/23	2,190,000	-	-	410,000	1,780,000	60,500
2016C	1.50 - 2.00%	10/13/16	2,165,000	10/01/26	1,225,000	-	-	235,000	990,000	24,500
2017A	2.00 - 3.20%	11/28/17	6,265,000	10/01/37	3,180,000	-	-	555,000	2,625,000	83,870
2018A	2.00 - 4.00%	07/12/18	1,382,010	10/01/38	1,215,000	-	-	55,000	1,160,000	39,938
2018B	3.00 - 4.25%	10/04/18	380,000	10/01/28	266,000	-	-	38,000	228,000	10,242
2019 A	3.00 - 4.25%	11/25/19	8,565,000	10/01/32	6,280,000	-	-	1,000,000	5,280,000	244,500
2019 B	3.00 - 3.00%	11/25/19	3,490,000	10/01/35	3,455,000	-	-	15,000	3,440,000	102,200
2020 A	2.00-3.00%	05/14/20	3,740,000	10/01/39	3,590,000	-	-	150,000	3,440,000	82,556
2020 B	2.00-3.625%	11/25/20	6,670,000	10/01/40	6,450,000	-	-	250,000	6,200,000	172,281
2020C	2.00-3.625%	10/19/20	7,280,000	10/01/33	6,025,000	-	-	1,270,000	4,755,000	206,219
2022A	4.00-5.00%	06/14/22	9,810,000	10/01/42	-	9,810,000	-	-	9,810,000	-
					51,251,000	9,810,000	-	8,133,000	52,928,000	1,480,096
Temporary Notes										
2021A	0.39-0.59%		670,000	10/01/25	670,000		-	670,000	-	2,926
Finance Leases										
911 Equipment Refinanced	2.50%	01/12/16	443,905	01/12/24	176,835	-	-	57,496	119,339	4,421
2016 Pumper Fire Truck	1.735%	10/22/16	472,554	09/22/22	61,792	-	-	61,792	-	447
2018 Street Sweeper	3.330%	05/01/18	212,525	05/01/22	41,134	-	-	41,134	-	1,370
2021 Aerial Truck	1.715%	09/30/21	1,501,567	08/01/31	1,501,567	-	-	142,440	1,359,127	21,818
2021 Street Sweeper	1.513%	10/18/21	241,750	12/15/25	192,408	-	-	47,010	145,398	2,952
2022 Pierce Enforcer Pum	3.970%	09/30/22	781,115	10/01/32	-	781,115	-	-	781,115	-
					1,973,736	781,115	-	349,872	2,404,979	31,008
Total Bonded Indebtedness					$ 53,894,736	$ 10,591,115	$ -	$ 9,152,872	$ 55,332,979	$ 1,514,030

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	Total
Principal									
General Obligation Bonds	$ 8,243,000	$ 8,163,000	$ 7,888,000	$ 3,788,000	$ 3,093,000	$ 9,213,000	7,410,000	5,130,000	$ 52,928,000
Finance Leases	313,018	320,173	265,675	221,700	227,080	1,057,333	-	-	2,404,979
Total Principal	8,556,018	8,483,173	8,153,675	4,009,700	3,320,080	10,270,333	7,410,000	5,130,000	55,332,979
Interest									
General Obligation Bonds	1,754,202	1,392,928	1,166,190	945,014	822,969	2,877,836	1,534,791	491,819	10,985,749
Finance Leases	58,721	51,649	44,230	38,244	32,863	78,128	-	-	303,835
Total Interest	1,812,923	1,444,577	1,210,420	983,258	855,832	2,955,964	1,534,791	491,819	11,289,584
Total Principal and Interest	$ 10,368,941	$ 9,927,750	$ 9,364,095	$ 4,992,958	$ 4,175,913	$ 13,226,297	$ 8,944,791	$ 5,621,819	$ 66,622,563

Operating Lease

On December 27, 2017, the City entered into a loan agreement for the operating lease of a fire ladder truck for the amount of $1,172,074. The loan is for a term of 10 years with an interest rate of 3.24% and annual payments totaling $122,066. There is a final balloon payment of $305,545 due January 27, 2028, if the City decides to purchase the truck at the end of the lease.

On February 4, 2019, the City entered into a loan agreement for the operating lease of a fire ladder truck for the amount of $650,000. The loan is for a term of 9 years with an interest rate of 4.45% and annual payments totaling $73,115. There is a final balloon payment of $174,257 due March 5, 2028, if the City decides to purchase the truck at the end of the lease.

Conduit Debt Obligation

From time to time, the City has issued Industrial Revenue Bonds, Single Family Revenue Bonds, Multi-Family Revenue Bonds, and Sales Tax Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State of Kansas, nor any political subdivision thereof, is obligated in any manner for repayment of the bonds. The bonds are not reported as liabilities in the accompanying financial statement.

As of December 31, 2022, there were 5 series of Industrial Revenue Bonds outstanding, 2 series of Multi-Family Revenue Bonds outstanding, and 5 Health Care Facilities Refunding Revenue Bonds outstanding. The aggregate principal payable could not be determined; however, aggregate original issue amounts payable totaled $290,940,000.

NOTE 6—INTERFUND TRANSFERS

Interfund transfers were as follows:

From:	To:	Statutory Authority	Amount
General Fund	Special Street Fund	12-1,119	462,931
General Fund	Golf Course	12-101a	299,401
General Fund	Animal Shelter Fund	12-101a	553,794
General Fund	Airport Fund	3-1121	233,535
General Fund	Economic Opportunity Fund	Home Rule	150,000
General Fund	Municipal Equipment Reserve	12-1,117	3,085,255
General Fund	Capital Improve Projects	12-1,118	2,891,898
General Fund	Planning Projects	Home Rule	40,000
Planning Projects	Capital Improve Projects	Home Rule	7,000
Municipal Equipment Reserve	Grant	Home Rule	24,931
Capital Impr Projects	Federal and State Grants	Home Rule	4,915
Capital Impr Projects	Donations	Home Rule	25,183
Special Street Fund	Capital Impr Projects	12-1,118	200,000
Special Street Fund	Municipal Equipment Reserve	12-1,117	326,897
Convention and Tourism	Capital Impr Projects	12-1,118	306,030
Gossage Trust	Bond & Interest Fund	Home Rule	7,419
Golf Course	Municipal Equipment Reserve	12-1,117	78,600
Airport	Municipal Equipment Reserve	12-1,117	42,400
Animal Shelter	Municipal Equipment Reserve	12-1,117	2,706
Water Utility Fund	Bond & Interest Fund	12-825d	1,127,746
Water Utility Fund	Capital Impr Projects	12-1,118	815,000
Water Utility Fund	Municipal Equipment Reserve	12-1,117	102,904
Sewer Utility Fund	Bond & Interest Fund	12-825d	838,118
Sewer Utility Fund	Capital Impr Projects	12-1,118	115,000

Sewer Utility Fund	Municipal Equipment Reserve	12-1,117	271,836
Storm Water	Bond & Interest Fund	12-825d	41,373
Storm Water	Capital Improv Projects	12-1,118	425,000
Storm Water	Municipal Equipment Reserve	12-1,117	51,584
Capital Improvement	Bond & Interest Fund	Home Rule	152,921
Sports Arena Sales Tax	Capital Improv Projects	12-1,118	287,009
			$ 12,971,386

NOTE 7—RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee's health and life; and natural disasters. The City manages these various risks of loss as follows:

General Liability

Insured through commercial insurance policy with a $25,000 deductible. Commercial insurance carried for law enforcement and public entity management with deductibles of $10,000 and $10,000, respectively.

Physical Property

Insured through commercial insurance with a $50,000 deductible for general property damage. Deductibles for wind, hail, or earthquake damage equal 1% of the property value. The deductible for an earthquake damage event is $100,000 for the first building and $50,000 for additional buildings. Replacement cost insured values based on annual review by insuring agent. Any uninsured losses are funded by the Risk Management Fund.

Worker's Compensation

Insured through an excess indemnity insurance policy. Policy provides coverage for claims in excess of $400,000 per accident for all other employees. Individual claims up to $500,000 are self-funded and administered through the Worker's Compensation Reserve. Claims are administered by an independent third party. Aggregate claims for Worker's Compensation are limited to $1,000,000.

Health and Dental Insurance

The City became self-funded in regard to its health/dental insurance coverage effective January 1, 2000. In 2022, the plan was administered by Meritain, which provided a stop loss provision of incurred claims expense in excess of $125,000 for an insured in a contract year.

Claim Liability Analysis

The claims liabilities related to the above noted risks of loss that are retained and recognized when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. An analysis of claims activities for 2022 is presented below:

FUND	Claim Liability Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claim Liability End of Year
Worker's Compensation	$ 410,263	$ 291,241	$ 368,234	$ 333,270
Health and Dental Insurance	260,326	3,874,582	3,819,122	315,786

NOTE 8—DEFINED BENEFIT PENSION PLAN

Plan Description

The City contributes to the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, et seq. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report which can be found on KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate was 8.9% for KPERS and 22.99% for KP&F for the year ended December 31, 2022. Contributions to the pension plan from the City were $993,991 for KPERS and $2,337,302 for KP&F for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, KPERS has determined the City's proportionate share of the collective net pension liability was $10,350,554 for KPERS and $23,692,985 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's share of the allocation is based on the ratio of the City's employer contributions, relative to the total employer and non-employer contributions for the plan groups the City participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the 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 in the first paragraph above.

NOTE 9—DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salaries, 100% or $20,500 per year, whichever is less, until future years. The deferred compensation is not available to employees until termination, retirement, or unforeseeable emergency. Deferred compensation is available to employees' beneficiaries in case of death.

All assets of the Plan are held by an independent administrator. In management's opinion, the City has no liability for losses under the plan. However, the City does have the duty of due care that would be required of a plan sponsor/fiduciary.

NOTE 10—OTHER LONG TERM LIABITIES

Compensated Absences

Employees of the City, except temporary and part-time employees working less than 20 hours per week, accumulate vacation leave at the rate of two weeks per year during the first four years of employment. The rate increases to three weeks per year after five years of employment, and to four weeks per year after fourteen years of employment. Employees are paid for all unused and accrued vacation leave at the time of their leaving City employment. The estimated liability for this vacation is $681,292. This amount is not reflected in the financial statements.

Employees are paid for unused sick leave up to 480 hours when leaving City employment due to death or qualified retirement (including disability retirement). The costs of accumulated vacation, sick leave, and severance pay are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for this sick leave is $2,329,545. This amount is not reflected in the financial statements.

Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the local government allows certain qualifying retirees to participate in the group health insurance plan. Monthly premiums for the retiree are set at 102% of the group plan premiums.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid at 102% of the group plan premiums.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement Systems (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.

NOTE 11—CONTINGENCIES AND COMMITMENTS

Litigation

The City may sometimes be a defendant in various legal actions pending or in process concerning personal injury, worker's compensation claims, and property damage. The ultimate liability that might result from the final resolution of the above matters is not presently determinable. The financial statement does not include accruals or provisions for loss contingencies that may result from these proceedings. Provisions of the Kansas Tort Claims Act authorize the levy of an annual tax by the Risk Management Reserve Fund to provide funding for payment of claims and other direct and indirect costs in connection therewith. In the opinion of the City's legal counsel, the final outcome of the cases will not have an adverse material effect on the City's financial statement.

Grant Program Involvement

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

Environmental Remediation

KDHE has state oversight for the Environmental Protection Agency concerning the groundwater contamination cleanup of the 4th and Carey Site. In 1994, the City entered into a consent agreement with KDHE accepting the obligation to clean-up the contamination. The City entered into a separate agreement with the companies responsible for the contamination in which the companies agreed to pay for the clean-up of the contamination. The City later revised the agreement with the companies by which the companies paid the City $10.5 million and the City would construct the Groundwater Remediation and RO Water Treatment Plant Project in order to clean-up the contamination and use the clean water as part of the City's public water supply. The City under the agreement with KDHE must operate the remediation and water treatment systems until sampling and monitoring indicates that the 4th and Carey groundwater contamination has been satisfactorily cleaned up. Those systems were operational as of May 2009. It is anticipated that it will take 20 to 30 years to treat and clean-up the groundwater contamination. The City has specific monitoring and reporting requirements from KDHE for the term of the remediation efforts. Based on the results of the monitoring of the remediation efforts, KDHE will decide when the contamination has been cleaned up and the remediation system and treatment plant are no longer needed to treat the contaminated water. At that point, the water treatment plant will continue to treat the City of Hutchinson's public water supply but will not be required to treat the 4th and Carey Site groundwater any longer.

Commitments

The City has committed up to $95,740 as incentives for new job creation. Payment of these incentives is dependent upon achievement of certain measures by the participating businesses. The incentives could take place between 2023 through 2025 depending on when and if the businesses reach the agreed upon measures.

NOTE 12—SUBSEQUENT EVENTS

In March 2023, one of the City's significant sewer users closed business. The customer's sewer charges were approximately 13% of the total sewer revenue. While the City's anticipates a reduction in expenses related to treating the customer's sewer discharge, the cost has not been estimated.

City of Hutchinson, Kansas
Summary of Expenditures - Actual & Budget
Regulatory Basis
For the Year Ended December 31, 2022

Schedule 1

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Government Type Funds					
General Fund	$ 42,595,868	$ -	$ 42,595,868	$ 38,637,973	$ (3,957,895)
Special Purpose Funds					
Special Street Fund	2,305,914	-	2,305,914	1,794,688	(511,226)
Special Parks and Recreation Fund	234,442	-	234,442	148,733	(85,709)
Special Alcohol Programs Fund	194,575	-	194,575	114,500	(80,075)
Economic Opportunity Fund	551,135	-	551,135	340,500	(210,635)
Convention and Tourism Promotion Fund	850,000	-	850,000	714,070	(135,930)
Recreation Commission Fund	1,310,221	-	1,310,221	1,276,522	(33,699)
Animal Shelter Fund	705,110	-	705,110	647,504	(57,606)
Opioid Settlement Fund	-	-	-	-	-
Community Improvement District Fund	700,000	-	700,000	632,224	(67,776)
E 911 Surcharge Fund	1,014,646	-	1,014,646	271,139	(743,507)
Bond and Interest Funds					
Bond and Interest Fund	7,440,518	-	7,440,518	6,282,571	(1,157,947)
Sports Arena Sales Tax Fund	8,082,103	-	8,082,103	3,625,034	(4,457,069)
Business Funds					
Refuse Fund	2,373,957	-	2,373,957	2,266,368	(107,589)
Golf Course Fund	1,013,096	39,561	1,052,657	1,047,265	(5,392)
Airport Fund	513,198	-	513,198	466,326	(46,872)
Water Utility Fund	11,639,886	-	11,639,886	7,852,589	(3,787,297)
Sewer Utility Fund	11,361,131	-	11,361,131	5,963,130	(5,398,001)
Storm Water Utility Fund	8,940,402	-	8,940,402	1,019,254	(7,921,148)

City of Hutchinson, 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)

Schedule 2-A

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes	$ 11,917,753	$ 11,885,388	$ 12,100,504	$ (215,116)
Non Property Taxes	13,654,412	14,682,767	12,611,815	2,070,952
Franchise Fees	4,897,421	5,499,810	4,463,389	1,036,421
License and Permits	451,325	475,216	476,902	(1,686)
Fines, Forfeitures, and Penalties	592,325	545,085	635,320	(90,235)
Use of Money & Property	37,731	103,952	48,200	55,752
Public Safety Service Charges	2,887,469	3,356,593	3,412,709	(56,116)
Recreation & Concession Service Charges	157,442	224,084	193,550	30,534
Internal Service Charges	1,079,511	1,200,825	1,378,451	(177,626)
Miscellaneous	304,503	195,474	109,400	86,074
Total Receipts	35,979,892	38,169,194	35,430,240	2,738,954
Expenditures				
Personnel Services	23,362,081	24,169,705	25,193,759	(1,024,054)
Contractual Services	6,567,845	7,118,428	7,272,185	(153,757)
Commodities	2,389,585	2,783,886	2,541,860	242,026
Capital Outlay	229,462	146,865	224,650	(77,785)
Reserve Transfers	3,393,505	5,977,152	3,948,800	2,028,352
Operating Transfers Out	1,264,202	1,739,662	2,543,275	(803,613)
Allocated Service Costs	(3,517,257)	(3,297,725)	(3,297,725)	-
Appropriated Reserve	-	-	4,169,064	(4,169,064)
Total Expenditures	33,689,422	38,637,973	$ 42,595,868	$ (3,957,895)
Receipts Over (Under) Expenditures	2,290,470	(468,779)		
Unencumbered Cash, Beginning	7,202,198	9,519,533		
Prior Year Cancelled Encumbrance	26,865	994		
Unencumbered Cash, Ending	$ 9,519,533	$ 9,051,748		

City of Hutchinson, 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)

Schedule 2-A

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Property Taxes				
Ad Valorem Property Tax	$ 9,932,678	$ 10,123,148	$ 10,534,034	$ (410,886)
Vehicle Tax	1,341,344	1,296,723	1,275,329	21,394
In Lieu of Tax	36,752	40,859	33,030	7,829
TIF	67,783	60,919	-	60,919
Delinquent Tax Collections	539,197	363,739	258,111	105,628
Total Property Taxes	11,917,753	11,885,388	12,100,504	(215,116)
Non Property Taxes				
Local Sales tax - Countywide	5,588,605	6,698,521	5,728,591	969,930
Local Sales Tax - Citywide	7,927,978	7,824,616	6,775,822	1,048,794
Liquor Taxes	126,078	151,030	95,752	55,278
Intoxicating Liquor Tax	11,750	8,600	11,650	(3,050)
Total Non Property Taxes	13,654,412	14,682,767	12,611,815	2,070,952
Utility Franchise Fees				
Electricity	2,709,908	3,112,450	2,398,543	713,907
Gas	848,764	1,055,248	729,045	326,203
Telephone	85,256	66,183	80,150	(13,967)
Cable Television	367,841	332,221	357,169	(24,948)
Refuse Fund	204,311	216,990	212,677	4,313
Water and Sewer Fund	681,343	716,719	685,805	30,914
Total Utility Franchise Fees	$ 4,897,421	$ 5,499,810	$ 4,463,389	$ 1,036,421

City of Hutchinson, 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)

Schedule 2-A

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Licenses and Permits				
Cereal Malt Beverage Licenses	$ 2,317	$ 2,896	$ 2,500	$ 396
Tree Trimming Licenses	575	550	529	21
Alarm License Fees	10,877	10,439	13,243	(2,804)
Fireworks Permits	10,100	12,525	12,500	25
Police and Protective Licenses	392	492	-	492
Other Licenses and Permits	2,084	1,456	50	1,406
Building and Fence Permits	272,397	255,999	288,048	(32,049)
Sign Permits	2,400	4,120	3,484	636
Demolition Permits and Licenses	1,043	700	1,331	(631)
Building Occupancy Permits	5,130	4,275	1,852	2,423
Mechanical Permits	28,079	37,547	34,316	3,231
Electrical and Plumbing Permits	33,596	61,232	25,456	35,776
Electrical and Plumbing License Fees	25,510	26,105	28,671	(2,566)
Mechanical License Fees	15,245	13,845	15,851	(2,006)
Driveway Permit	1,645	1,265	-	1,265
Building Contractor Licenses	33,350	38,500	44,071	(5,571)
Zoning Application Fees	6,587	3,270	5,000	(1,730)
Total Licenses and Permits	451,325	475,216	476,902	(1,686)
Fines, Forfeitures, and Penalties				
Municipal Court Fines	352,277	331,516	374,198	(42,682)
Probation Fees	23,054	18,567	24,135	(5,568)
Municipal Court Bond Forfeitures	32,073	26,446	28,810	(2,364)
Municipal Court Costs	127,910	110,896	143,062	(32,166)
Court Surcharges	9,478	8,280	10,625	(2,345)
Diversion Fees	47,478	49,341	54,490	(5,149)
LALF Fees	54	38	-	38
Total Fines, Forfeitures, and Penalties	$ 592,325	$ 545,085	$ 635,320	$ (90,235)

City of Hutchinson, 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)

Schedule 2-A

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Use of Money and Property				
Interest Income	$ 34,031	$ 100,502	$ 45,000	$ 55,502
Rents and Leases	3,700	3,450	3,200	250
Total Use of Money and Property	37,731	103,952	48,200	55,752
Public Safety Revenues				
Police Officer Service Charges	74,244	68,900	93,000	(24,100)
Police Records	11,101	15,171	9,000	6,171
Fingerprinting Fees	1,460	5,079	2,500	2,579
Fire District #2	2,061,270	2,289,408	2,433,974	(144,566)
Central Dispatch	669,150	642,870	801,058	(158,188)
Records - Reno County	6,934	8,754	25,000	(16,246)
Evidence Custodian - Reno County	60,383	59,381	48,177	11,204
Fire Reimbursements	2,927	267,030	-	267,030
Total Public Safety Revenues	2,887,469	3,356,593	3,412,709	(56,116)
Recreation and Concessions				
Soft Drink Contract and Commissions	3,764	5,072	6,000	(928)
Memorial Hall - Rental Fees	14,680	18,880	7,000	11,880
Sports Arena - Reimbursements	108,304	163,737	152,150	11,587
Homebuilders and Gazebo Rental	30,695	36,395	28,400	7,995
Total Recreation and Concessions	$ 157,442	$ 224,084	$ 193,550	$ 30,534

City of Hutchinson, 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)

Schedule 2-A

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Central Garage/Custodial Services	$ 1,079,511	$ 1,200,825	$ 1,378,451	$ (177,626)
Miscellaneous				
Flood Control Project	8,310	25,110	8,400	16,710
Miscellaneous	2,088	1,613	-	1,613
Industrial Revenue Bond Admin Fees	32,998	34,982	25,000	9,982
Eastside Cemetery Charges	40,560	29,296	18,000	11,296
Reimbursements of Expenditures	89,009	54,588	15,000	39,588
Zoo Gift Shop	39,459	46,935	43,000	3,935
FEMA Grant Reimbursment	85,724	-	-	-
Other Grant	6,355	2,951	-	2,951
Total Miscellaneous	304,503	195,474	109,400	86,074
Total Receipts	$ 35,979,892	$ 38,169,194	$ 35,430,240	$ 2,738,954

City of Hutchinson, 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)

Schedule 2-A

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures				
Departmental				
City Council	$ 17,181	$ 42,238	$ 22,890	$ 19,348
City Manager	322,213	452,064	353,622	98,442
Human Relations	63,398	85,200	78,474	6,726
Street Lighting	737,472	756,015	767,500	(11,485)
Human Resources	436,034	549,388	547,068	2,320
Finance	323,637	328,024	326,353	1,671
Utility Billing	850,038	848,748	888,106	(39,358)
Purchasing	65,557	69,789	74,213	(4,424)
Information Systems	710,298	732,480	757,784	(25,304)
Planning	287,539	283,110	374,456	(91,346)
Housing Development	24,634	27,001	145,461	(118,460)
Law	722,303	772,256	733,428	38,828
Public Works Administration	295,126	300,752	301,294	(542)
Public Works Maintenance	352,292	340,063	460,899	(120,836)
Central Garage	1,330,401	1,435,241	1,480,687	(45,446)
Traffic Signals	227,040	258,737	251,656	7,081
Engineering	726,993	794,090	905,594	(111,504)
GIS	118,587	66,481	127,287	(60,806)
Parks	4,320,510	4,186,492	4,650,845	(464,353)
Police	7,991,550	8,863,625	9,274,782	(411,157)
Dispatch	1,138,799	1,259,599	1,642,231	(382,632)
Fire	9,329,746	9,530,322	9,446,338	83,984
Inspection	630,406	667,501	699,373	(31,872)
Total Departmental	$ 31,021,754	$ 32,649,216	$ 34,310,341	$ (1,661,125)

City of Hutchinson, 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)

Schedule 2-A

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures				
Growth Contractual Services				
Chamber of Commerce	$ 200,000	$ 200,000	$ 200,000	$ -
Total Growth	200,000	200,000	200,000	-
Non Departmental Contractual Services				
Kansas Cosmosphere	806,124	860,708	745,340	115,368
Kansas Underground Salt Museum	122,140	130,410	112,930	17,480
SCKEDD & REAP Memberships	14,944	14,694	15,007	(313)
Miscellaneous Contractual Services	72,015	12,895	5,000	7,895
Cultural Activities Fund	40,983	40,983	40,983	-
Hutch Fest Activities	17,500	20,000	15,000	5,000
Arts & Humanities Council	33,562	33,562	33,562	-
Employee Recognition Program	8,185	6,894	12,000	(5,106)
Railroad Spur Property Taxes	35,839	37,111	42,291	(5,180)
Rockstep Sales Tax Reimbursement	51,709	54,698	-	54,698
Rockstep TIF Payment	64,216	57,713	-	57,713
HRC-Director of Neighborhoods	20,000	20,000	20,000	-
Hutchinson Reno County Chamber	10,000	30,000	30,000	-
StartUp Hutch	30,000	50,000	50,000	-
Total Non Departmental Contractual Services	$ 1,327,217	$ 1,369,668	$ 1,122,113	$ 247,555

City of Hutchinson, 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)

Schedule 2-A

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures				
Reserve Transfers				
Municipal Equipment Reserve	$ 1,456,664	$ 3,085,255	$ 1,685,255	$ 1,400,000
Capital Improvement Projects	1,936,841	2,891,898	2,263,545	628,353
Total Reserve Transfers	3,393,505	5,977,153	3,948,800	2,028,353
Operating Transfers				
Special Street	109,991	462,931	1,066,824	(603,893)
Golf Course	260,633	299,401	304,250	(4,849)
Special Park	50,273	-	138,690	(138,690)
Animal Shelter	505,209	553,794	608,110	(54,316)
Airport	178,097	233,535	275,401	(41,866)
Economic Opportunity Fund	150,000	150,000	150,000	-
Planning Projects Fund	10,000	40,000	-	40,000
Total Operating Transfers	1,264,203	1,739,661	2,543,275	(803,614)
Other Costs				
Nondepartmental Allocated Service Costs	(3,517,257)	(3,297,725)	(3,297,725)	-
Pay Adjustments	-	-	(400,000)	400,000
Appropriated Reserve	-	-	4,169,064	(4,169,064)
Total Other Costs	(3,517,257)	(3,297,725)	471,339	(3,769,064)
Total Expenditures	$ 33,689,422	$ 38,637,973	$ 42,595,868	$ (3,957,895)

City of Hutchinson, Kansas
Special Street 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)

Schedule 2-B

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenue				
State Gas Tax Distribution	$ 1,169,615	$ 1,080,567	$ 1,038,450	$ 42,117
County Gas Tax Distribution	175,664	157,195	145,640	11,555
State Connecting Links	92,996	93,060	55,000	38,060
Street Cuts	1,877	935	-	935
Operating Transfer In	109,991	462,931	1,066,824	(603,893)
Total Receipts	1,550,143	1,794,688	$ 2,305,914	$ (511,226)
Expenditures				
Personnel Services	888,699	810,794	1,227,803	(417,009)
Contractual Services	180,192	173,598	205,664	(32,066)
Commodities	231,575	274,130	323,050	(48,920)
Capital Outlay	-	9,269	22,500	(13,231)
Reserve Transfer to Municipal Equipment Reserve	50,897	326,897	326,897	-
Reserve Transfer to Capital Improvement Fund	200,000	200,000	200,000	-
Total Expenditures	1,551,363	1,794,688	$ 2,305,914	$ (511,226)
Receipts Over (Under) Expenditures	(1,220)	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrance	1,220	-		
Unencumbered Cash, Ending	$ -	$ -		

City of Hutchinson, Kansas
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-C

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Non Property Taxes				
Liquor Taxes	$ 126,078	$ 151,029	$ 95,752	$ 55,277
Operating Transfer In	50,273	-	138,690	(138,690)
Total Receipts	176,351	151,029	$ 234,442	$ (83,413)
Expenditures				
Personnel Services	39,214	1,562	74,885	(73,323)
Contractual Services	72,726	66,856	93,057	(26,201)
Commodities	64,411	80,315	66,500	13,815
Total Expenditures	176,351	148,733	$ 234,442	$ (85,709)
Receipts Over (Under) Expenditures	-	2,296		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 2,296		

City of Hutchinson, Kansas
Special Alcohol Programs 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)

Schedule 2-D

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Non Property Taxes				
Liquor Taxes	$ 126,079	$ 151,031	$ 95,752	$ 55,279
Expenditures				
Contractual Services	128,500	114,500	77,500	37,000
Appropriated Reserves	-	-	117,075	(117,075)
Total Expenditures	128,500	114,500	$ 194,575	$ (80,075)
Receipts Over (Under) Expenditures	(2,421)	36,531		
Unencumbered Cash, Beginning	110,956	108,535		
Unencumbered Cash, Ending	$ 108,535	$ 145,066		

City of Hutchinson, Kansas
Economic Opportunity 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)

Schedule 2-E

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Sale of Real Estate	$ -	$ 99,465	$ -	$ 99,465
Transfers In	150,000	150,000	150,000	-
Total Receipts	150,000	249,465	$ 150,000	$ 99,465
Expenditures				
Contractual Services	25,000	340,500	$ 551,135	$ (210,635)
Receipts Over (Under) Expenditures	125,000	(91,035)		
Unencumbered Cash, Beginning	387,500	512,500		
Unencumbered Cash, Ending	$ 512,500	$ 421,465		

City of Hutchinson, Kansas
Convention and Tourism Promotion 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)

Schedule 2-F

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Non Property Taxes				
Transient Guest Tax	$ 563,913	$ 714,070	$ 850,000	$ (135,930)
Expenditures				
Convention Visitors Bureau	322,236	408,040	838,900	(430,860)
Reserve Transfer to Capital Improvement	241,677	306,030	11,100	294,930
Total Expenditures and Transfers	563,913	714,070	$ 850,000	$ (135,930)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

City of Hutchinson, Kansas
Recreation Commission 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)

Schedule 2-G

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Over (Under)
Receipts				
Property Taxes				
Ad Valorem Property Tax	$ 1,093,255	$ 1,091,452	$ 1,149,030	$ (57,578)
Motor Vehicle Tax	145,446	140,495	138,465	2,030
16/20M Vehicle Tax	314	265	295	(30)
Recreational Vehicle Tax	1,537	1,596	1,261	335
Delinquent Ad Valorem Tax	59,026	39,703	20,000	19,703
In Lieu of Tax	2,646	3,011	1,170	1,841
Total Receipts	1,302,223	1,276,522	$ 1,310,221	$ (33,699)
Expenditures				
Appropriation to Recreation Commission	1,302,223	1,276,522	$ 1,310,221	$ (33,699)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

City of Hutchinson, Kansas
Animal Shelter 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)

Schedule 2-H

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Licenses and Permits				
Dog License	$ 8,496	$ 12,805	$ 8,500	$ 4,305
Service Charges				
Shelter Fees & Charges	5,024	4,583	7,000	(2,417)
Adoption Fees	69,795	60,680	62,000	(1,320)
Reclaimed Pet Fees	7,395	7,262	9,000	(1,738)
Relinquishment Fees	8,215	7,900	8,000	(100)
Miscellaneous				
Reimbursed Expenses	175	480	2,500	(2,020)
Operating Transfer In	505,209	553,794	608,110	(54,316)
Total Receipts	604,309	647,504	$ 705,110	$ (57,606)
Expenditures				
Personnel Services	388,205	409,037	463,789	(54,752)
Contractual Services	129,477	119,465	142,365	(22,900)
Commodities	81,410	109,910	92,750	17,160
Capital Outlay	2,511	6,386	3,500	2,886
Reserve Transfers to Municipal Equipment Reserve	2,706	2,706	2,706	-
Total Expenditures	604,309	647,504	$ 705,110	$ (57,606)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

City of Hutchinson, Kansas
Opioid Settlement 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)

Schedule 2-I

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Non Property Taxes				
Opioid Settlement	$ -	$ 9,881	$ -	$ 9,881
Expenditures				
Contractual Services	-	-	$ -	$ -
Receipts Over (Under) Expenditures	-	9,881		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 9,881		

City of Hutchinson, Kansas
Community Improvement District 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)

Schedule 2-J

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Non Property Taxes				
CID Sales Tax	$ 609,958	$ 654,633	$ 700,000	$ (45,367)
Expenditures				
Contractual Services	609,958	632,224	$ 700,000	$ (67,776)
Receipts Over (Under) Expenditures	-	22,409		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 22,409		

City of Hutchinson, Kansas
E 911 Surcharge 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)

Schedule 2-K

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Use of Money and Property				
Interest Income	$ 2,868	$ 6,751	$ 3,000	$ 3,751
Intergovernmental				
State E 911	449,019	384,172	375,000	9,172
Miscellaneous				
Reimbursements	210	-	-	-
Total Receipts	452,097	390,923	$ 378,000	$ 12,923
Expenditures				
Contractual Services	231,028	193,722	305,400	(111,678)
Commodities	4,521	10,972	10,000	972
Capital Outlay	376,674	66,445	699,246	(632,801)
Total Expenditures	612,223	271,139	$ 1,014,646	$ (743,507)
Cash Over (Under) Expenditures	(160,126)	119,784		
Unencumbered Cash, Beginning	958,646	811,131		
Prior Year Cancelled Encumbrance	12,611	-		
Unencumbered Cash, Ending	$ 811,131	$ 930,915		

City of Hutchinson, Kansas
Federal and State Grant 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)

Schedule 2-L

Grant Description	Prior Year Actual						
	Unencumbered Cash Beginning	Federal/State Grant Contributions	Other Income	Transfer In	Grant Program Expenditures	Transfer Out	Unencumbered Cash Ending
Public Safety							
CARES Act	$ (64,124)	$ 64,124	$ -	$ -	$ -	$ -	$ -
ARPA	-	3,081,408	-	-	-	-	3,081,408
ONEOK Hose & Equipment	270	-	-	-	(270)	-	-
FAA Airport COVID Grant	-	7,975	-	-	(7,975)	-	-
FAA Control Tower COVID Grant	-	2,509	-	-	(3,015)	-	(506)
Police							
THC Drug Funds	4,800	-	-	-	-	-	4,800
Special Traffic Enforcement	-	8,718	-	-	(8,718)	-	-
Nighttime Seatbelt Enforcement	-	1,272	-	-	(1,272)	-	-
Bulletproof Vest Funding	3,546	-	-	-	-	-	3,546
2019 JAG	(15,765)	14,538	1,227	-	-	-	-
2019 Emergency Response JAG	(22,208)	22,101	107	-	-	-	-
JAG COVID	31,151	11,081	-	-	(44,381)	-	(2,149)
2021 KDOT Radars	-	44,324	-	-	(44,324)	-	-
Police Firehouse Subs	-	-	17,446	-	(17,446)	-	-
Fire							
2019 Assistance to Firefighters	-	63,636	-	6,364	(70,000)	-	-
2020 Assistance to Firefighters	-	165,549	-	-	(249,310)	-	(83,761)
Housing and Economic Development							
2018 Planning Repair Grant	10,000	-	-	-	-	-	10,000
Phase Zero Hutch	5,926	-	-	-	(3,151)	-	2,775
Emergency Shelter							
2020 Emergency Shelter Grant	-	64,148	-	-	(77,715)	-	(13,567)
2021 Emergency Shelter Grant	-	6,916	-	-	(47,996)	-	(41,080)
CDBG							
CDBG-CV	(5,000)	5,000	-	-	-	-	-
CDBG-Housing	(25,000)	74,725	30,650	2,114	(76,839)	-	5,650
Parks							
Community Fisheries	11,760	8,364	-	-	(23,922)	-	(3,798)
4th Street Ark River Fishing Access	-	20,000	-	76,524	(96,524)	-	-
	$ (64,644)	$ 3,666,388	$ 49,430	$ 85,002	$ (772,858)	$ -	$ 2,963,318

City of Hutchinson, Kansas
Federal and State Grant 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)

Schedule 2-L Cont.

Grant Description	Current Year							
	Unencumbered Cash Beginning	Prior Year Cancelled Encumbrances	Federal/State Grant Contributions	Other Income	Transfer In	Grant Program Expenditures	Transfer Out	Unencumbered Cash Ending
Public Safety								
Fire ARPA	$ -	-	$ -	-	-	(877,612)	-	$ (877,612)
ARPA	3,081,408	-	3,081,408	-	-	(13,268)	-	6,149,548
FAA Airport COVID Grant	-	-	-	-	-	-	-	-
FAA Control Tower COVID Grant	(506)	-	15,597	-	-	(17,010)	-	(1,919)
FAA Airport Operations Grant 37	-	-	13,068	-	-	(13,693)	-	(625)
Police								
THC Drug Funds	4,800	-	-	4,171	-	(737)	-	8,234
Special Traffic Enforcement	-	-	-	-	-	-	-	-
Nighttime Seatbelt Enforcement	-	-	-	-	-	-	-	-
Bulletproof Vest Funding	3,546	-	-	-	-	-	-	3,546
JAG COVID	(2,149)	-	19,131	-	-	(17,189)	-	(207)
Animal Shelter Save Them All	-	-	16,755	-	-	(17,156)	-	(401)
Fire								
2020 Assistance to Firefighters	(83,761)	-	58,830	-	24,931	0	-	-
Housing and Economic Development								
2018 Planning Repair Grant	10,000	-	-	-	-	-	-	10,000
Phase Zero Hutch	2,775	-	-	-	-	-	-	2,775
Emergency Shelter								
2020 Emergency Shelter Grant	(13,567)	13,319	248	-	-	-	-	-
2021 Emergency Shelter Grant	(41,080)	12,635	25,604	-	-	(4,638)	-	(7,479)
2022 Emergency Shelter Grant	-	-	6,066	-	-	(6,066)	-	-
CDBG								
CDBG-Housing	5,650	4,250	142,513	22,550	-	(217,466)	-	(42,503)
Parks								
Community Fisheries	(3,798)	-	13,944	-	4,915	(13,278)	-	1,783
	$ 2,963,318	$ 30,204	$ 3,393,164	$ 26,721	$ 29,846	$ (1,198,113)	$ -	$ 5,245,140

City of Hutchinson, Kansas
Planning Projects Fund
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)

Schedule 2-M

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Private Donations	$ 3,308	$ 7,011
Transfer	10,000	40,000
Total Receipts	13,308	47,011
Expenditures		
Contractual Services	6,080	19,796
Transfers	2,114	7,000
Total Expenditures	8,194	26,796
Receipts Over (Under) Expenditures	5,114	20,215
Unencumbered Cash, Beginning	76,679	81,793
Unencumbered Cash, Ending	$ 81,793	$ 102,008

City of Hutchinson, Kansas
Gossage Animal Shelter Trust Fund
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)

Schedule 2-N

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Trust Donations	$ 6,735	$ 7,419
Expenditures		
Transfer to Bond & Interest Fund	6,735	7,419
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

City of Hutchinson, Kansas
Municipal Equipment Reserve Fund
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)

Schedule 2-O

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Municipal Court Fees	$ 5,275	$ 4,038
Interest Income	10,078	36,135
Miscellaneous		
Miscellaneous	81,624	91,885
Grants	1,050	4,263
Reimbursement	189,801	450,472
Sale/Salvage/Auction Property	125,008	45,829
Reserve Transfers In	1,710,726	3,962,181
Total Receipts	2,123,562	4,594,803
Expenditures		
Contractual Services	67,508	4,188
Capital Outlay	1,829,755	3,035,639
Transfer	6,364	24,931
Total Expenditures	1,903,627	3,064,758
Receipts Over (Under) Expenditures	219,935	1,530,045
Unencumbered Cash, Beginning	2,955,616	3,211,729
Prior Year Cancelled Encumbrance	36,178	2,980
Unencumbered Cash, Ending	$ 3,211,729	$ 4,744,754

City of Hutchinson, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-P

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Use of Money and Property				
Interest Income	$ 7,992	$ 20,834	$ 10,000	$ 10,834
Property Taxes				
Ad Valorem Property Tax	3,223,892	3,285,602	3,420,221	(134,619)
Motor Vehicle Tax	429,834	415,383	409,349	6,034
16/20M Vehicle Tax	913	761	873	(112)
Recreational Vehicle Tax	4,542	4,719	3,729	990
Delinquent Ad Valorem Tax	173,154	117,633	43,440	74,193
In Lieu of Tax	11,929	13,261	10,720	2,541
Current Special Assessments	845,883	831,040	875,587	(44,547)
Delinquent Special Assessments	70,857	85,607	40,000	45,607
Intergovernmental				
Contributions Other Governments	50,006	-	-	-
Reserve Transfers	6,735	160,340	7,419	152,921
Operating Transfer In	2,179,201	2,007,237	2,039,637	(32,400)
Total Receipts	7,004,938	6,942,416	$ 6,860,975	$ 81,441
Expenditures				
Debt Principal	5,373,000	5,133,000	5,773,268	(640,268)
Debt Interest	1,267,389	1,142,071	1,272,302	(130,231)
Internal Service Costs	7,500	7,500	7,500	-
Appropriated Reserve	-	-	387,448	(387,448)
Total Expenditures	6,647,889	6,282,571	$ 7,440,518	$ (1,157,947)
Receipts Over (Under) Expenditures	357,049	659,845		
Unencumbered Cash, Beginning	352,648	709,697		
Unencumbered Cash, Ending	$ 709,697	$ 1,369,542		

City of Hutchinson, Kansas
Sports Arena Sales Tax 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)

Schedule 2-Q

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Non Property Taxes				
Sales Tax	$ 3,419,918	$ 3,651,487	$ 3,394,186	$ 257,301
Reimbursement	500,000	500,000	500,000	-
Interest Income	12,017	40,773	10,000	30,773
Total Receipts	3,931,935	4,192,260	$ 3,904,186	$ 288,074
Expenditures				
Bond Principal	2,825,000	3,000,000	2,887,000	113,000
Bond Interest	451,025	338,025	451,025	(113,000)
Capital Improvement Transfer	-	287,009	500,000	(212,991)
Appropriated Reserve	-	-	4,244,078	(4,244,078)
Total Expenditures and Transfers	3,276,025	3,625,034	$ 8,082,103	$ (4,457,069)
Receipts Over (Under) Expenditures	655,910	567,226		
Unencumbered Cash, Beginning	3,539,756	4,195,666		
Unencumbered Cash, Ending	$ 4,195,666	$ 4,762,892		

City of Hutchinson, Kansas
Capital Improvement Fund
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)

Schedule 2-R

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	$ 41,991	$ 145,556
Miscellaneous		
Reimbursed Expenses	537,406	546,645
Donations	16,416	182,576
Miscellaneous	675	-
Sale of Real Estate/Salvage/Auction	6,860	14,168
Federal Grants	804,238	420,848
Non Revenue Receipts		
Bond Proceeds	670,000	10,130,910
Reserve Transfer Sewer	310,000	115,000
Reserve Transfer Storm Sewer Fund	1,505,070	425,000
Reserve Transfer Water Fund	1,912,000	815,000
Reserve Transfer General Fund	1,936,841	2,891,897
Reserve Transfer Convention & Tourism	241,677	306,030
Reserve Transfer Special Street	200,000	200,000
Reserve Transfer Sports Arena	-	287,009
Reserve Transfer Planning Fund	-	7,000
Total Receipts	8,183,174	16,487,639
Expenditures		
Capital Improvement Expenditures	9,010,511	15,904,289
Temp Note Principal	-	670,000
Temp Note Interest	-	2,930
Transfer to Bond and Interest	71,830	152,921
Transfer to Donation	-	25,183
Transfer to Federal and State Grant Fund	76,524	4,915
Total Expenditures	9,158,865	16,760,238
Receipts Over (Under) Expenditures	(975,691)	(272,599)
Unencumbered Cash, Beginning	10,407,190	9,742,120
Prior Year Cancelled Encumbrances	310,621	137,203
Unencumbered Cash, Ending	$ 9,742,120	$ 9,606,724

City of Hutchinson, Kansas
Refuse 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)

Schedule 2-S

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Use of Money and Property				
Interest Income	$ 983	$ 2,128	$ 2,000	$ 128
Utility Fees				
Refuse Collection Fees	1,886,636	1,946,884	1,901,397	45,487
Franchise Fees	204,311	216,990	209,080	7,910
Late Fees	19,924	22,382	22,000	382
Total Receipts	2,111,854	2,188,384	$ 2,134,477	$ 53,907
Expenditures				
Contractual Services	2,037,754	2,118,603	2,044,163	74,440
Internal Service Cost	78,176	147,765	150,641	(2,876)
Appropriated Reserves	-	-	179,153	(179,153)
Total Expenditures	2,115,930	2,266,368	$ 2,373,957	$ (107,589)
Receipts Over (Under) Expenditures	(4,076)	(77,984)		
Unencumbered Cash, Beginning	231,242	227,166		
Unencumbered Cash, Ending	$ 227,166	$ 149,182		

City of Hutchinson, Kansas
Golf Course
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)

Schedule 2-T

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Use of Money and Property				
Green Fees	$ 195,006	$ 208,036	$ 192,625	$ 15,411
League Fees	-	5,201	1,000	4,201
Advertising	1,500	250	1,500	(1,250)
Season Passes	107,040	101,220	107,615	(6,395)
School Fees	6,600	11,595	7,500	4,095
Private Cart Fees	12,182	13,350	14,336	(986)
City Cart Rental	136,975	151,769	155,275	(3,506)
Locker Rental	2,060	1,390	2,940	(1,550)
Cart Shed Rental	11,055	12,995	12,795	200
Golf Concessions	81,166	108,804	75,040	33,764
Golf Pro Shop	73,488	64,452	72,000	(7,548)
Golf Pro Shop Special Orders	11,393	10,797	5,000	5,797
Driving Range	35,989	37,415	34,500	2,915
Miscellaneous				
Reimbursements	7	-	-	-
Miscellaneous	10,051	16,483	25,020	(8,537)
Golf Certificates	1,927	4,108	1,700	2,408
Operating Transfer In	260,633	299,401	304,250	(4,849)
Total Receipts	947,073	1,047,265	$ 1,013,096	$ 34,169
Expenditures				
Personnel Services	562,810	615,006	593,627	21,379
Contractual Services	133,225	143,582	145,429	(1,847)
Commodities	186,800	210,077	190,440	19,637
Capital Outlay	6,238	-	5,000	(5,000)
Reserve Transfer to Municipal Equipment Reserve	58,000	78,600	78,600	-
(a) Adjustment for Qualifying Budget Credits	-	-	39,561	(39,561)
Total Expenditures	947,073	1,047,265	$ 1,052,657	$ (5,392)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

(a) Adjustment for Qualifying Budget Credits

Golf Concessions Sale of Merchandise	$ 39,561

City of Hutchinson, Kansas
Airport 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)

Schedule 2-U

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Use of Money and Property				
Restaurant Rent	$ 47,834	$ 50,021	$ 50,021	$ -
Hanger Rent	127,943	126,453	128,206	(1,753)
Other Rents & Fees	-	470	520	(50)
Office Rent	34,106	23,105	23,105	-
Farm Rent	25,257	9,423	15,295	(5,872)
Fuel Sales	23,089	21,034	20,650	384
Miscellaneous				
Reimbursements	-	2,285	-	2,285
Operating Transfer In	178,097	233,535	275,401	(41,866)
Total Receipts	436,326	466,326	$ 513,198	$ (46,872)
Expenditures				
Personnel Services	163,404	159,940	200,633	(40,693)
Contractual Services	196,624	187,674	204,915	(17,241)
Commodities	53,920	51,921	49,750	2,171
Capital Outlay	4,478	8,891	-	8,891
Debt Prinicipal and Interest	15,500	15,500	15,500	-
Transfer to Municipal Equipment Reserve Fund	2,400	42,400	42,400	-
Total Expenditures	436,326	466,326	$ 513,198	$ (46,872)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	$ -	$ -		

City of Hutchinson, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-R

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Use of Money and Property				
Interest Income	$ 14,037	$ 36,325	$ 20,000	$ 16,325
Utility Fees				
Water Sales	7,179,376	7,712,478	7,171,890	540,588
Service Connection Fees	72,762	74,162	32,000	42,162
Tapping Charges	19,790	27,614	25,000	2,614
Connect/Disconnect Fees	98,193	90,616	80,000	10,616
Late Fees	61,152	68,968	50,000	18,968
Water District Surcharge	3,072	3,072	-	3,072
Franchise Fees	359,560	386,207	358,595	27,612
Non Revenue Receipts				
Temporary Note Repayment	15,158	15,487	-	15,487
Miscellaneous				
Reimbursements	51,605	55,940	50,000	5,940
Miscellaneous	6,976	12,525	-	12,525
Sale of Property	4,097	-	-	-
Total Receipts	7,885,778	8,483,394	$ 7,787,485	$ 695,909
Expenditures				
Personnel Services	1,211,751	1,211,967	1,369,058	(157,091)
Contractual Services	1,462,235	1,721,590	1,867,964	(146,374)
Commodities	740,612	861,866	954,650	(92,784)
Capital Outlay	9,687	95,226	109,500	(14,274)
Franchise Fee	359,560	386,214	330,505	55,709
Service Allocation Costs	1,717,819	1,530,076	1,601,847	(71,771)
Reserve Transfer Municipal Equipment Reserve	79,163	102,904	128,090	(25,186)
Reserve Transfer Capital Improvement Fund	1,912,000	815,000	1,025,000	(210,000)
Operating Transfer Out to Bond and Interest Fund	1,128,208	1,127,746	1,160,146	(32,400)
Appropriated Reserves	-	-	3,093,126	(3,093,126)
Total Expenditures	8,621,035	7,852,589	$ 11,639,886	$ (3,787,297)
Receipts Over (Under) Expenditures	(735,257)	630,805		
Unencumbered Cash, Beginning	4,632,121	3,900,764		
Prior Year Cancelled Encumbrances	3,900	362		
Unencumbered Cash, Ending	$ 3,900,764	$ 4,531,931		

City of Hutchinson, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-W

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Use of Money and Property				
Interest Income	$ 12,410	$ 44,460	$ 15,000	$ 29,460
Utility Fees				
Industrial Wastewater Permit Fee	200	150	-	150
Sewer Use Charges	6,484,440	6,633,482	6,527,400	106,082
Late Fees	39,820	48,978	37,500	11,478
Franchise Fees	321,783	330,506	326,400	4,106
Total Receipts	6,858,653	7,057,576	$ 6,906,300	$ 151,276
Expenditures				
Personnel Services	1,567,786	1,580,242	1,794,291	(214,049)
Contractual Services	1,273,577	1,366,228	1,148,035	218,193
Commodities	572,513	526,466	677,100	(150,634)
Capital Outlay	3,083	-	10,000	(10,000)
Service Allocation Costs	1,468,073	1,265,241	1,321,756	(56,515)
Transfer to Municipal Equipment Reserve Fund	14,313	271,836	157,890	113,946
Reserve Transfer Capital Improvement Fund	310,000	115,000	115,000	-
Operating Transfer Out to Bond and Interest Fund	936,166	838,118	838,118	-
Appropriated Reserves	-	-	5,298,941	(5,298,941)
Total Expenditures	6,145,510	5,963,130	$ 11,361,131	$ (5,398,001)
Receipts Over (Under) Expenditures	713,143	1,094,446		
Unencumbered Cash, Beginning	4,014,309	4,730,751		
Prior Year Cancelled Encumbrances	3,299	55		
Unencumbered Cash, Ending	$ 4,730,751	$ 5,825,252		

City of Hutchinson, Kansas
Storm Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Schedule 2-X

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Use of Money and Property				
Interest Income	$ 17,842	$ 51,812	$ 25,000	$ 26,812
Utility Fees				
Storm Water Surcharge	2,179,515	2,154,436	2,160,000	(5,564)
Total Receipts	2,197,357	2,206,248	$ 2,185,000	$ 21,248
Expenditures				
Personnel Services	277,816	195,620	295,039	(99,419)
Contractual Services	25,158	62,404	48,309	14,095
Commodities	44,550	65,564	77,800	(12,236)
Service Allocation Costs	79,783	177,709	182,497	(4,788)
Reserve Transfer to Municipal Equipment Reserve Fund	46,584	51,584	51,584	-
Reserve Transfer Capital Improvement Fund	1,505,070	425,000	425,000	-
Operating Transfer to Bond and Interest Fund	42,997	41,373	41,373	-
Appropriated Reserve	-	-	7,818,800	(7,818,800)
Total Expenditures	2,021,958	1,019,254	$ 8,940,402	$ (7,921,148)
Receipts Over (Under) Expenditures	175,399	1,186,994		
Unencumbered Cash, Beginning	5,567,726	5,743,125		
Unencumbered Cash, Ending	$ 5,743,125	$ 6,930,119		

City of Hutchinson, Kansas
Health and Dental Insurance Fund
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)

Schedule 2-Y

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	$ 9,717	$ 20,945
Insurance Premiums		
Employee Contributions	839,293	704,147
Retiree Premiums Collected	110,326	107,830
Employer Contributions	2,967,479	3,069,060
Reimbursed Expenses	310,430	627,556
Total Receipts	4,237,245	4,529,538
Expenditures		
Insurance Claims	3,621,778	3,819,122
Claim Administration	924	2,633
Insurance Premiums	949,831	806,233
Employee Wellness Program	8,756	10,289
Service Allocation Costs	123,906	127,434
Total Expenditures	4,705,195	4,765,711
Receipts Over (Under) Expenditures	(467,950)	(236,173)
Unencumbered Cash, Beginning	3,181,076	2,713,126
Unencumbered Cash, Ending	$ 2,713,126	$ 2,476,953

City of Hutchinson, Kansas
Risk Management Fund
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)

Schedule 2-Z

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	$ 6,334	$ 18,383
Miscellaneous		
Reimbursed Expenses	200,632	190,648
Department Premiums Charged	809,311	738,850
Total Receipts	1,016,277	947,881
Expenditures		
Administrative Expenses	42,322	68,611
Claims Paid	209,996	214,036
Extended Coverage Insurance	666,333	701,012
Service Allocation Costs	21,000	21,000
Total Expenditures	939,651	1,004,659
Receipts Over (Under) Expenditures	76,626	(56,778)
Unencumbered Cash, Beginning	2,406,045	2,482,671
Unencumbered Cash, Ending	$ 2,482,671	$ 2,425,893

City of Hutchinson, Kansas
Worker's Compensation Fund
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)

Schedule 2-AA

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	$ 6,179	$ 19,192
Miscellaneous		
Reimbursed Expenses	11,653	15,624
Department Premiums Charged	638,098	593,695
Total Receipts	655,930	628,511
Expenditures		
Contractual Services	386,314	402,148
Service Allocation Costs	21,000	21,000
Total Expenditures	407,314	423,148
Receipts Over (Under) Expenditures	248,616	205,363
Unencumbered Cash, Beginning	2,007,925	2,256,541
Unencumbered Cash, Ending	$ 2,256,541	$ 2,461,904

City of Hutchinson, Kansas
Central Purchasing Fund
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)

Schedule 2-AB

	Prior Year Actual	Current Year Actual
Receipts		
Inventory Sold	$ 1,819	$ 1,703
Expenditures		
Inventory Purchased	1,819	1,703
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	24,950	24,950
Unencumbered Cash, Ending	$ 24,950	$ 24,950

City of Hutchinson, Kansas
Hutchinson Community Foundation 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)

Schedule 2-AC

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Investment Income (Loss)	$ 7,310	$ (9,263)
Miscellaneous		
Private Donations	325	2,180
Total Receipts	7,635	(7,083)
Expenditures		
Other Contractual Services	1,046	7,686
Receipts Over (Under) Expenditures	6,589	(14,769)
Unencumbered Cash, Beginning	92,617	99,206
Unencumbered Cash, Ending	$ 99,206	$ 84,437

City of Hutchinson, Kansas
Donation Fund
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)

Schedule 2-AD

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous		
Private Donations	$ 354,969	$ 205,184
Miscellaneous	14,570	15,143
Transfers In	-	25,183
Total Receipts	369,539	245,510
Expenditures		
Other Contractual Services	376,229	158,763
Total Expenditures	376,229	158,763
Receipts Over (Under) Expenditures	(6,690)	86,747
Unencumbered Cash, Beginning	542,591	535,901
Prior Year Cancelled Encumbrances	-	102
Unencumbered Cash, Ending	$ 535,901	$ 622,750

City of Hutchinson, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Schedule 3

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Payroll Clearing Fund	$ 18,526	$ 13,690,395	$ 13,696,789	$ 12,132
Fire Proceeds Fund	5,850	12,127	-	17,977
Municipal Court Agency Fund	70,482	119,235	115,321	74,396
Agency Funds	6,381	27,932	26,970	7,343
Total	$ 101,239	$ 13,849,689	$ 13,839,080	$ 111,849