

The City of Scott City, Kansas

Financial Statement

For the Year Ended December 31, 2022

**City of Scott City, Kansas
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For the Year Ended December 31, 2022**

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Dirks, Anthony & Duncan, LLC

Certified Public Accountants & Management Consultants

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City Scott City, Kansas 67871

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the City of Scott City, Kansas, which comprise the statement of receipts, expenditures and unencumbered cash as of December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Scott 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* as described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City of Scott 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 Opinions on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Scott City, on the basis of the financial reporting provisions of *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 and pervasive.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Scott 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 double shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 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 of Scott 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 of Scott City's ability to continue as a going concern for a reasonable period of time.

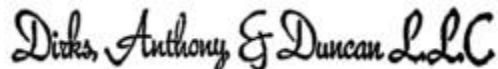
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds (Schedules 1, 2 and 3, as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has

been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Scott City as of and for the year ended December 31, 2021 (not presented herein), and have issued our reported thereon dated May 20, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for the purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.



DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

June 6, 2023

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances Payable	Ending Cash Balance
General Fund:						
General Fund	\$ 810,824	\$ 4,180,008	\$ 4,075,793	\$ 915,039	\$ 69,642	\$ 984,681
Special Purpose Funds:						
Employee Benefits Fund	24,975	394,114	374,066	45,023	381	45,404
Transient Guest Tax Fund	35,902	99,909	86,440	49,371	26	49,397
Fire Equipment Sinking Fund	93,126	1,973	48,185	46,914	19,000	65,914
Municipal Equipment Reserve Fund	122,859	61,006	83,061	100,804	-	100,804
Airport Sinking Fund	321,073	255,297	291,890	284,480	-	284,480
Special Highway Fund	218,197	206,113	166,486	257,824	-	257,824
Special Parks Fund	16,127	5,093	16,016	5,204	-	5,204
Police Vehicle Inspection Fund	4,314	7,170	5,412	6,072	363	6,435
911 Fund	-	33,318	3,452	29,866	-	29,866
Water Improvement Fund - ARPA Fund	279,951	285,990	126,995	438,946	-	438,946
Kansas Fights Addiction Fund	-	924	9	915	-	915
Water Reserve Fund	-	150,000	-	150,000	-	150,000
Sewer Reserve Fund	-	150,000	-	150,000	-	150,000
Business Funds:						
Airport Fund	69,281	91,717	81,629	79,369	902	80,271
Water Utility Fund	158,773	3,129,280	2,574,907	713,146	70,782	783,928
Sewer Utility Fund	335,493	385,432	420,721	300,204	3,298	303,502
Total Reporting Entity (Excluding Agency Funds)	\$ 2,490,895	\$ 9,437,344	\$ 8,355,062	\$ 3,573,177	\$ 164,394	\$ 3,737,571
Composition of Cash:						
		Cash in Checking				\$ 69,634
		Money Market				2,098,147
		Certificate of Deposit				1,600,000
		Total Cash				3,767,781
		Less: Agency Fund per Schedule 3				(30,210)
		Total Reporting Entity (Excluding Agency Fund)				\$ 3,737,571

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

CITY OF SCOTT CITY, KANSAS

Notes to the Financial Statement

December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

The City of Scott City is a municipal corporation governed by an elected mayor and an elected eight-member council. This financial statement presents the City of Scott City (the City) and its related municipal entities. The related municipal entities are not included in the City's reporting entity, because, though they were established to benefit the City and/or its constituents, the municipality does not elect to include the related municipal entity in its audit report.

Related Municipal Entity

The City appoints the board to the housing authority.

1. *Scott City Housing Authority*: Scott City Housing Authority operates the City's housing projects. The housing authority can sue and be sued, and can buy, sell, or lease real property. Bond issuances must be approved by the City. The records and audit report are maintained and held by Kustom Bookkeeping, PO Box 217 Healy, Kansas 67850.

b) Regulatory Basis Fund Types

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

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

c) Basis of Accounting

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

d) Budgetary Information

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

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

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

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

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Police Vehicle Inspection Fund, 911 Fund, Water Improvement Fund – ARPA Fund, Kansas Fights Addiction Fund, Water Reserve Fund, and Sewer Reserve Fund.

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration and Interpretation by legal repetition of the Municipality.

No statute violations were noted for the year ending December 31, 2022.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

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

At December 31, 2022, the City's carrying amount of deposits was \$3,737,571 and the bank balance was \$4,004,663. The bank balance was held by three (3) banks, resulting in a concentration of credit risk. Of the bank balance, \$509,968 was covered by federal depository insurance, and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial Credit Risk - Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 4 – INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Municipal Equipment Reserve Fund	K.S.A. 12-1,117	\$ 40,000
General Fund	Special Highway Fund	K.S.A. 12-1,119	100,000
Water Fund	General Fund	K.S.A. 12-825d	200,000
Water Fund	Water Reserve Fund	K.S.A. 12-825d	150,000
Sewer Fund	Sewer Reserve Fund	K.S.A. 12-825d	150,000

NOTE 5 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

NOTE 5 – DEFINED BENEFIT PENSION PLAN (CONT.)

KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes Kansas Police and Fire (KP&F) member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F to be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.9% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$105,631 for KPERS and \$115,899 for KP&F for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,055,632 and \$1,007,947 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contribution of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website www.kpers.org or can be obtained as described above.

NOTE 6 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

b) Death and Disability Other Post-Employment Benefit

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

c) Other Employee Benefits

Compensated Absences. Vacation and sick leave are earned and credited according to a table in the employee policy handbook. No more than 80 hours of accrued vacation leave may be carried over from one calendar year to the next. Upon retirement or death of an employee, the City pays an accrued vacation leave to the employee or his/her estate. The amount of accrued leave at December 2022 and 2021 were \$34,978 and \$43,301, respectively. Because sick pay is not payable to the employee upon termination, no amount for accrued sick pay has been encumbered.

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

NOTE 7 – LONG-TERM DEBT

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

	Interest Rates	Date of Issue	Date of Final Maturity	Amount of Issue	Balance		Reductions/Payments	Balance End of Year	Interest Paid
					Beginning of Year	Additions			
General Obligation Bonds:									
Series 2016	3.0%	9/1/2016	2024	528,000	211,200	-	68,200	143,000	6,336
Special Assessment Bond: *									
Series 2014	3.0%	8/26/2014	2024	450,948	149,000	-	48,000	101,000	4,470
KDHE Public Water Supply Loan**									
KDHE No. 2982	1.3%	7/23/2021	2043	6,100,000	-	1,665,345	-	1,665,345	-
Total Contractual Indebtedness				\$ 360,200	\$ 1,665,345	\$ 116,200	\$ 1,909,345	\$ 10,806	

*See Note 8 **See Note 9
Current maturities of long-term debt and interest for the next years through maturity are as follows:

	Year							Total
	2023	2024	2025	2026	2027-31	2032-36	2037-43	
Principal:								
Series 2016	\$ 70,400	\$ 72,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,000
Series 2014	50,000	51,000	-	-	-	-	-	101,000
KDHE	133,619	269,910	273,512	277,161	1,442,282	1,541,115	2,162,400	6,100,000
Total Principal	254,019	393,510	273,512	277,161	1,442,282	1,541,115	2,162,400	6,344,000
Interest:								
Series 2016	4,290	2,178	-	-	-	-	-	6,468
Series 2014	3,030	1,530	-	-	-	-	-	4,560
KDHE	10,675	20,647	19,699	18,739	204,519	147,904	75,153	497,336
Total Interest	17,995	24,355	19,699	18,739	204,519	147,904	75,153	508,364
Total Principal and Interest	\$ 272,014	\$ 417,865	\$ 293,211	\$ 295,900	\$ 1,646,801	\$ 1,689,019	\$ 2,237,553	\$ 6,852,364

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

NOTE 8 – SPECIAL ASSESSMENT BOND

A special assessment bond was issued by the City in order to provide streets, curbs and guttering to the Eastridge Subdivision and Prairie Meadows Addition. The repayment of the bond shall be through special assessed property taxes that will be levied on these developments. When the City opened the bond for purchase, after the bond approval, instead of selling the bond to an outside investor, the City purchased their own bond with money out of the General Fund in the amount of \$450,948. The City will remit their yearly interest and principal to the State of Kansas, who will, then, send the remittances to the City since they are the owner of the bond. If the property taxes on the Eastridge Subdivision and Prairie Meadows Addition become delinquent the General Fund will have to pick up the difference with excess revenue or with an increase in the mill levy.

NOTE 9 – KDHE PUBLIC WATER SUPPLY LOAN

Kansas Department of Health and Environment (KDHE) has approved a Kansas Public Water Supply Loan for an amount not to exceed \$6,100,000 with the City in July 2022. The City did not receive the full loan amount upon its acceptance by KDHE. Instead, the amount of the loan is increased by each of the City's requests for disbursement from KDHE as the costs are incurred for the water system improvement project.

The payment on the KDHE loan is based on a temporary amortization schedule using the maximum loan amount of \$6,100,000. Upon the completion of the water system improvement project, KDHE will recalculate an amortization schedule based on the amassed disbursements to the City, reduce the amount of principal paid, and recalculate the final amortization schedule for the loan.

During the 2022 fiscal year, the City requested disbursements from KDHE in the amount of \$1,665,345.05 leaving \$4,434,654.95 to request for disbursement.

NOTE 10 – RELATED PARTIES

The City purchases its insurance from The Rodenbeek & Green Agency, which amounted to \$163,211 in 2022. The City Mayor, Everett Green, is the Agency Principal of The Rodenbeek & Green Agency.

NOTE 11 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized, but three events are to be disclosed in this financial statement.

On February 15, 2023, the City paid B & H Paving \$80,460 for crack seal street project.

The City received \$288,242 from Scott County for the 911 Fund on January 19, 2023.

\$133,042 was sent to Meyer & Sam's March and April 2023 for storm water master drainage plan out of the ARPA Fund.

City of Scott City, Kansas

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

City of Scott City, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 (Budgeted Funds Only)
 For the Year Ended December 31, 2022

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance- Over (Under)
<u>General Fund:</u>			
General Fund	\$ 4,134,490	\$ 4,075,793	\$ (58,697)
<u>Special Purpose Funds:</u>			
Employee Benefits Fund	396,500	374,066	(22,434)
Transient Guest Tax Fund	106,753	86,440	(20,313)
Fire Equipment Sinking Fund	343,450	48,185	(295,265)
Municipal Equipment Reserve Fund	141,262	83,061	(58,201)
Airport Sinking Fund	327,120	291,890	(35,230)
Special Highway Fund	394,264	166,486	(227,778)
Special Parks Fund	21,122	16,016	(5,106)
<u>Business Funds:</u>			
Airport Fund	86,863	81,629	(5,234)
Water Utility Fund	7,580,327	2,574,907	(5,005,420)
Sewer Utility Fund	558,864	420,721	(138,143)

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

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Tax	\$ 1,676,613	\$ 1,603,143	\$ 1,642,477	\$ (39,334)
Neighborhood Revitalization Rebate	(53,032)	(33,513)	(33,249)	(264)
Delinquent Tax	1,701	2,509	-	2,509
Motor Vehicle Tax	270,503	278,668	205,553	73,115
Recreational Vehicle Tax	5,717	6,144	4,512	1,632
16/20M Vehicle Tax	3,465	2,815	3,020	(205)
Redemption Tax	14,872	24,853	-	24,853
Special Assessments Tax Revenue	56,772	56,326	87,400	(31,074)
Local Liquor Tax	5,520	5,093	4,685	408
City Sales Tax	806,546	857,652	675,000	182,652
Compensation Use Tax	183,796	233,575	72,000	161,575
Highway Connecting Links	25,283	88,368	25,000	63,368
Franchise Tax	236,475	272,188	220,000	52,188
Dog License	244	195	250	(55)
Dog Redemption Fees	1,865	1,155	1,500	(345)
Miscellaneous Licenses	13,965	16,350	15,000	1,350
Building Permits	20,934	15,425	20,000	(4,575)
Special Permits	17,675	10,721	20,000	(9,279)
Court Fines/Diversion Fees	63,715	67,738	75,000	(7,262)
Salaries Reimbursement	187,328	173,563	160,000	13,563
Private Sector Reimbursement	79,034	182,640	80,000	102,640
Pool Collections and Concessions	31,276	30,545	30,000	545
Interest on Bond Investment**	5,880	4,470	4,470	-
Bond Principal Received**	47,000	48,000	48,000	-
Interest on Idle Funds	15,991	20,775	35,000	(14,225)
Miscellaneous	6,306	7,010	-	7,010
SPARKS Grant	500	-	-	-
Cell Tower Lease	3,600	3,600	3,600	-
Transfer from Water Fund	400,000	200,000	-	200,000
Total Receipts	4,129,544	4,180,008	\$ 3,399,218	\$ 780,790

****See Note 8**

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

	Prior Year <u>Actual</u>	Current Year		Variance- Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Expenditures				
City Administrator	\$ 77,010	\$ 88,208	\$ 122,435	\$ (34,227)
Sales Tax Projects	344,000	300,000	300,000	-
Mayor, Council and Treasurer	56,560	49,666	69,790	(20,124)
Municipal Court	41,012	46,852	52,400	(5,548)
City Attorney	67,226	63,742	72,720	(8,978)
City Hall	18,917	15,076	32,100	(17,024)
City Clerk	165,182	111,624	149,100	(37,476)
Police Department	749,458	842,015	851,450	(9,435)
Fire Department	42,710	-	57,200	(57,200)
City Inspector	35,740	31,911	42,150	(10,239)
Public Service Officer	64,815	52,421	54,950	(2,529)
Public Works	393,905	428,806	444,000	(15,194)
Swimming Pool	119,448	142,724	135,375	7,349
Park Department	99,453	103,884	108,550	(4,666)
Public Utilities Services	102,691	97,355	170,000	(72,645)
Community Support Programs	46,748	47,077	47,400	(323)
City Improvements & Special Projects	531,632	823,704	500,000	323,704
Risk Management	95,383	101,349	102,400	(1,051)
Health Insurance	506,839	589,223	630,000	(40,777)
Bond Interest & Principal	73,424	-	52,470	(52,470)
2013 GO Bond Payoff	1,550,806	-	-	-
Transfer to 911 Fund	-	156	-	156
Transfer to Police Vehicle Inspection	2,180	-	-	-
Transfer to Municipal Equipment	20,000	40,000	40,000	-
Transfer to Special Highway	100,000	100,000	100,000	-
Total Expenditures	<u>5,305,139</u>	<u>4,075,793</u>	<u>\$ 4,134,490</u>	<u>(58,697)</u>
Receipts Over (Under) Expenditures	(1,175,595)	104,215		<u>\$ 839,487</u>
Unencumbered Cash, Beginning	<u>1,986,419</u>	<u>810,824</u>		
Unencumbered Cash, Ending	<u>\$ 810,824</u>	<u>\$ 915,039</u>		

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

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Tax	\$ 296,680	\$ 346,080	\$ 354,557	\$ (8,477)
Neighborhood Revitalization Rebate	(9,384)	(7,235)	(7,177)	(58)
Delinquent Tax	285	527	-	527
Motor Vehicle Tax	43,920	48,785	36,373	12,412
Recreational Vehicle Tax	931	1,072	798	274
16/20M Vehicle Tax	504	470	534	(64)
Redemption Tax	2,434	4,415	-	4,415
Total Receipts	<u>335,370</u>	<u>394,114</u>	<u>\$ 385,085</u>	<u>\$ 9,029</u>
Expenditures				
Workman's Compensation	28,218	29,732	33,500	(3,768)
KPERS	95,973	105,279	105,000	279
KP&F	90,124	106,958	105,000	1,958
FICA	119,750	130,418	130,000	418
Unemployment Insurance	1,417	1,679	3,000	(1,321)
Miscellaneous	-	-	20,000	(20,000)
Total Expenditures	<u>335,482</u>	<u>374,066</u>	<u>\$ 396,500</u>	<u>(22,434)</u>
Receipts Over (Under) Expenditures	(112)	20,048		<u>\$ 31,463</u>
Unencumbered Cash, Beginning	<u>25,087</u>	<u>24,975</u>		
Unencumbered Cash, Ending	<u>\$ 24,975</u>	<u>\$ 45,023</u>		

City of Scott City, Kansas
 Transient Guest 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)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Transient Guest Tax	\$ 65,428	\$ 76,909	\$ 70,000	\$ 6,909
Miscellaneous	15	23,000	-	23,000
Total Receipts	<u>65,443</u>	<u>99,909</u>	<u>\$ 70,000</u>	<u>\$ 29,909</u>
Expenditures				
Salary	18,286	19,665	17,500	2,165
Dues	50	100	500	(400)
Seminars, Conferences & Schooling	460	-	1,000	(1,000)
Travel	584	509	3,000	(2,491)
Telephone	1,105	992	900	92
Community Support	47,223	43,331	55,000	(11,669)
Other Advertising Services	8,288	5,895	9,500	(3,605)
Other Technical Services	14,356	11,930	14,500	(2,570)
Office, Data processing & Supplies	715	4,018	2,800	1,218
Capital Outlay	-	-	2,053	(2,053)
Total Expenditures	<u>91,067</u>	<u>86,440</u>	<u>\$ 106,753</u>	<u>(20,313)</u>
Receipts Over (Under) Expenditures	(25,624)	13,469		<u>\$ 50,222</u>
Unencumbered Cash, Beginning	<u>61,526</u>	<u>35,902</u>		
Unencumbered Cash, Ending	<u>\$ 35,902</u>	<u>\$ 49,371</u>		

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

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Tax	\$ -	\$ -	\$ -	\$ -
Neighborhood Revitalization Rebate	-	-	-	-
Delinquent Tax	13	3	-	3
Motor Vehicle Tax	8,164	1,629	-	1,629
Recreational Vehicle Tax	172	18	-	18
16/20M Vehicle Tax	104	85	-	85
Redemption Tax	394	238	-	238
Sale of Equipment	15,000	-	-	-
Total Receipts	<u>23,847</u>	<u>1,973</u>	<u>\$ -</u>	<u>\$ 1,973</u>
Expenditures				
Capital Outlay	<u>264,526</u>	<u>48,185</u>	<u>343,450</u>	<u>(295,265)</u>
Total Expenditures	<u>264,526</u>	<u>48,185</u>	<u>\$ 343,450</u>	<u>(295,265)</u>
Receipts Over (Under) Expenditures	(240,679)	(46,212)		<u>\$ 297,238</u>
Unencumbered Cash, Beginning	<u>333,805</u>	<u>93,126</u>		
Unencumbered Cash, Ending	<u>\$ 93,126</u>	<u>\$ 46,914</u>		

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

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Transfers from General Fund	\$ 20,000	\$ 40,000	\$ 40,000	\$ -
Sale of Equipment	12,195	21,006	-	21,006
Total Receipts	<u>32,195</u>	<u>61,006</u>	<u>\$ 40,000</u>	<u>\$ 21,006</u>
Expenditures				
Capital Outlay	5,598	83,061	141,262	(58,201)
Total Expenditures	<u>5,598</u>	<u>83,061</u>	<u>\$ 141,262</u>	<u>(58,201)</u>
Receipts Over (Under) Expenditures	26,597	(22,055)		<u>\$ 79,207</u>
Unencumbered Cash, Beginning	<u>96,262</u>	<u>122,859</u>		
Unencumbered Cash, Ending	<u>\$ 122,859</u>	<u>\$ 100,804</u>		

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

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Tax	\$ -	\$ 109,772	\$ 112,464	\$ (2,692)
Neighborhood Revitalization Rebate	-	(2,295)	(2,277)	(18)
Delinquent Tax	26	155	-	155
Motor Vehicle Tax	20,689	4,172	-	4,172
Recreational Vehicle Tax	438	45	-	45
16/20M Vehicle Tax	256	217	-	217
Redemption Tax	1,005	898	-	898
State Grant	92,990	133,558	-	133,558
Federal Grants	54,450	8,775	-	8,775
Total Receipts	<u>169,854</u>	<u>255,297</u>	<u>\$ 110,187</u>	<u>\$ 145,110</u>
Expenditures				
Personal Services	-	7,424	-	7,424
Contractual Services	63,320	120,506	62,620	57,886
Capital Outlay	120,435	163,960	264,500	(100,540)
Total Expenditures	<u>183,755</u>	<u>291,890</u>	<u>\$ 327,120</u>	<u>(35,230)</u>
Receipts Over (Under) Expenditures	(13,901)	(36,593)		<u>\$ 180,340</u>
Unencumbered Cash, Beginning	<u>334,974</u>	<u>321,073</u>		
Unencumbered Cash, Ending	<u>\$ 321,073</u>	<u>\$ 284,480</u>		

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

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
State of Kansas Gas Tax	\$ 108,612	\$ 106,113	\$ 96,380	\$ 9,733
Transfer from General Fund	100,000	100,000	100,000	-
Total Receipts	<u>208,612</u>	<u>206,113</u>	<u>\$ 196,380</u>	<u>\$ 9,733</u>
Expenditures				
Other Materials	249,568	150,050	369,264	(219,214)
Asphalt and Concrete	6,831	16,436	25,000	(8,564)
Total Expenditures	<u>256,399</u>	<u>166,486</u>	<u>\$ 394,264</u>	<u>(227,778)</u>
Receipts Over (Under) Expenditures	(47,787)	39,627		<u>\$ 237,511</u>
Unencumbered Cash, Beginning	<u>265,984</u>	<u>218,197</u>		
Unencumbered Cash, Ending	<u>\$ 218,197</u>	<u>\$ 257,824</u>		

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

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Local Liquor Tax	\$ 5,520	\$ 5,093	\$ 4,685	\$ 408
Total Receipts	<u>5,520</u>	<u>5,093</u>	<u>\$ 4,685</u>	<u>\$ 408</u>
Expenditures				
Capital Outlay	<u>2,830</u>	<u>16,016</u>	<u>21,122</u>	<u>(5,106)</u>
Total Expenditures	<u>2,830</u>	<u>16,016</u>	<u>\$ 21,122</u>	<u>(5,106)</u>
Receipts Over (Under) Expenditures	2,690	(10,923)		<u>\$ 5,514</u>
Unencumbered Cash, Beginning	<u>13,437</u>	<u>16,127</u>		
Unencumbered Cash, Ending	<u>\$ 16,127</u>	<u>\$ 5,204</u>		

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

	Prior Year Actual	Current Year Actual
Receipts		
Vehicle Inspection Income	\$ 3,140	\$ 5,420
Urinalysis	330	1,400
Utility Vehicle Inspection Income	-	350
Transfers In	2,180	-
	<u>5,650</u>	<u>7,170</u>
Total Receipts		
Expenditures		
Contractual Services	1,336	5,412
	<u>1,336</u>	<u>5,412</u>
Total Expenditures		
Receipts Over (Under) Expenditures	4,314	1,758
Unencumbered Cash, Beginning	-	4,314
Unencumbered Cash, Ending	<u>\$ 4,314</u>	<u>\$ 6,072</u>

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

	Prior Year Actual	Current Year Actual
Receipts		
911 Revenues	\$ -	\$ 33,091
Interest Income	-	71
Transfers In	-	156
	-	156
Total Receipts	-	33,318
Expenditures		
Contractual Services	-	3,452
	-	3,452
Total Expenditures	-	3,452
Receipts Over (Under) Expenditures	-	29,866
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 29,866

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Federal Grant	<u>\$ 285,990</u>	<u>\$ 285,990</u>
Total Receipts	<u>285,990</u>	<u>285,990</u>
Expenditures		
Personal Services	-	24,252
Capital Outlay	<u>6,039</u>	<u>102,743</u>
Total Expenditures	<u>6,039</u>	<u>126,995</u>
Receipts Over (Under) Expenditures	279,951	158,995
Unencumbered Cash, Beginning	<u>-</u>	<u>279,951</u>
Unencumbered Cash, Ending	<u><u>\$ 279,951</u></u>	<u><u>\$ 438,946</u></u>

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

	Prior Year Actual	Current Year Actual
Receipts		
Kansas Fights Addiction Fund	\$ -	\$ 923
Interest on Investments	-	1
	<u>-</u>	<u>924</u>
Total Receipts	<u>-</u>	<u>924</u>
Expenditures		
Contractual Services	-	9
	<u>-</u>	<u>9</u>
Total Expenditures	<u>-</u>	<u>9</u>
Receipts Over (Under) Expenditures	-	915
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 915</u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Transfers In	<u>\$ -</u>	<u>\$ 150,000</u>
Total Receipts	<u>-</u>	<u>150,000</u>
Expenditures		
Capital Outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	150,000
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ 150,000</u></u>

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	\$ 150,000
Total Receipts	-	150,000
Expenditures		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	150,000
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 150,000

City of Scott City, 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)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Lease Payments	\$ 23,249	\$ 27,432	\$ 22,000	\$ 5,432
Fuel Sales	7,013	64,285	5,000	59,285
Total Receipts	<u>30,262</u>	<u>91,717</u>	<u>\$ 27,000</u>	<u>\$ 64,717</u>
Expenditures				
Education	200	100	2,600	(2,500)
Maintenance	450	450	1,000	(550)
Utilities	7,201	7,511	9,000	(1,489)
Technical Services	1,990	3,723	6,800	(3,077)
Materials, Small Tools & Equipment	1,508	48,681	4,500	44,181
Capital Outlay	1,545	21,164	62,963	(41,799)
Total Expenditures	<u>12,894</u>	<u>81,629</u>	<u>\$ 86,863</u>	<u>(5,234)</u>
Receipts Over (Under) Expenditures	17,368	10,088		<u>\$ 69,951</u>
Unencumbered Cash, Beginning	<u>51,913</u>	<u>69,281</u>		
Unencumbered Cash, Ending	<u>\$ 69,281</u>	<u>\$ 79,369</u>		

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

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Water Sales	\$ 1,010,327	\$ 1,388,288	\$ 1,220,175	\$ 168,113
Service Connection Fees	14,751	14,945	14,000	945
Penalties	6,829	11,948	6,500	5,448
Tax Collected	726	1,013	250	763
Private Sector Reimbursement	7,359	15,564	8,000	7,564
Cell Tower Lease	18,696	19,256	19,255	1
KDHE Revolving Loan Reimb	-	1,665,345	6,100,000	(4,434,655)
Crop Sales	-	-	-	-
Miscellaneous	13,017	12,921	-	12,921
Total Receipts	1,071,705	3,129,280	\$ 7,368,180	\$ (4,238,900)
Expenditures				
Salary and Overtime	189,094	233,243	194,000	39,243
Printing, Mailing and Dues	10,922	9,421	12,900	(3,479)
Education	189	224	1,500	(1,276)
Utilities	125,835	127,542	120,500	7,042
Professional Engineering Services	72,940	-	60,000	(60,000)
Technical Services and Maintenance	35,134	30,412	35,000	(4,588)
Taxes	22,559	24,364	26,000	(1,636)
Data Processing & Supplies	13,460	13,393	5,000	8,393
Repairs	42,173	22,796	46,500	(23,704)
Materials and Supplies	290,571	192,783	95,500	97,283
Chemicals	95,477	123,803	77,000	46,803
Capital Outlay	82,374	1,417,525	534,252	883,273
Insurance	23,617	29,401	27,000	2,401
KDHE Projects	-	-	6,100,000	(6,100,000)
2013 GO Bond Payoff	193,743	-	245,175	(245,175)
Debt Service	152,063	-	-	-
Transfer to Water Reserve Fund	-	150,000	-	150,000
Transfer to General Fund	400,000	200,000	-	200,000
Total Expenditures	1,750,151	2,574,907	\$ 7,580,327	(5,005,420)
Receipts Over (Under) Expenditures	(678,446)	554,373		<u>\$ 766,520</u>
Unencumbered Cash, Beginning	837,219	158,773		
Unencumbered Cash, Ending	<u>\$ 158,773</u>	<u>\$ 713,146</u>		

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

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Sewer Collections	\$ 213,904	\$ 381,080	\$ 330,000	\$ 51,080
Sewer Penalties	1,728	3,692	-	3,692
Miscellaneous	865	660	1,400	(740)
Total Receipts	<u>216,497</u>	<u>385,432</u>	<u>\$ 331,400</u>	<u>\$ 54,032</u>
Expenditures				
Salary and Overtime	92,888	127,738	98,000	29,738
Repairs, Supplies and Miscellaneous	1,227	2,080	24,800	(22,720)
Utilities	15,600	15,169	16,000	(831)
Printing, Mailing and Delivery Services	3,825	3,336	4,400	(1,064)
Professional Services	969	1,193	13,000	(11,807)
Data Processing	1,272	3,749	1,500	2,249
Water and Sewer Materials	33,512	26,653	30,000	(3,347)
2013 GO Bond Payoff	185,000	-	-	-
Capital Outlay	65,000	90,803	371,164	(280,361)
Transfer to Sewer Reserve	-	150,000	-	150,000
Total Expenditures	<u>399,293</u>	<u>420,721</u>	<u>\$ 558,864</u>	<u>(138,143)</u>
Receipts Over (Under) Expenditures	(182,796)	(35,289)		<u>\$ 192,175</u>
Unencumbered Cash, Beginning	<u>518,289</u>	<u>335,493</u>		
Unencumbered Cash, Ending	<u>\$ 335,493</u>	<u>\$ 300,204</u>		

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

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Municipal Court Fund	\$ 39,689	\$ 78,344	\$ 87,823	\$ 30,210
Total	<u>\$ 39,689</u>	<u>\$ 78,344</u>	<u>\$ 87,823</u>	<u>\$ 30,210</u>