CITY OF KINSLEY, KANSAS

FINANCIAL STATEMENT

For the Year Ended December 31, 2022

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

CITY OF KINSLEY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

City Commission
City of Kinsley, Kansas

Adverse and Unmodified Opinions

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

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

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

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Kinsley'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 Kinsley's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedule of regulatory basis receipts and expenditures-actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The graphical analysis (Schedule 3 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement nor 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 City of Kinsley, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated May 27, 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 website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

July 31, 2023

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 900,110.95	$ 0.00
Special Purpose Funds:		
Library Fund	12,225.17	0.00
Library Employee Benefits Fund	1,972.85	0.00
Special Highway Fund	111,094.05	0.00
Special Parks & Recreation Fund	53,634.44	0.00
Diversion Fund	13,290.24	0.00
Capital Improvements Fund	(30,400.00)	0.00
Insurance Proceeds Fund	14,851.76	0.00
ARPA Grant Fund	(103,240.09)	0.00
Business Funds:		
Water Fund	421,808.55	0.00
Sewer Fund	194,460.68	0.00
Sanitation Fund	59,105.43	0.00
Sanitation Reserve Fund	1,622.29	0.00
Total Reporting Entity	$ 1,650,536.32	$ 0.00

Composition of Cash:

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 1,106,177.23	$ 1,066,212.24	$ 940,075.94	$ 0.00	$ 940,075.94
96,685.95	92,758.58	16,152.54	0.00	16,152.54
16,139.12	15,484.65	2,627.32	0.00	2,627.32
37,168.88	3,500.86	144,762.07	0.00	144,762.07
10,569.22	0.00	64,203.66	0.00	64,203.66
456.97	3,550.00	10,197.21	0.00	10,197.21
19,000.00	2,975.00	(14,375.00)	0.00	(14,375.00)
7.14	14,858.90	0.00	0.00	0.00
103,240.09	0.00	0.00	0.00	0.00
297,844.64	366,613.72	353,039.47	236.60	353,276.07
230,126.10	148,037.31	276,549.47	0.00	276,549.47
126,266.84	137,726.09	47,646.18	0.00	47,646.18
0.00	0.00	1,622.29	0.00	1,622.29
$ 2,043,682.18	$ 1,851,717.35	$ 1,842,501.15	$ 236.60	$ 1,842,737.75

Checking Accounts	$ 699,893.16
Savings Accounts	1,141,844.59
Petty Cash	1,000.00
Total Reporting Entity	$ 1,842,737.75

CITY OF KINSLEY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2022

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The City of Kinsley, Kansas (City) is a municipal corporation governed by an elected five-member commission. This financial statement presents the City of Kinsley (the municipality) and does not include any of its related municipal entities.

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.

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.)

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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 municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, interest bearing checking accounts and savings accounts. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the City by January 20. The second half is due May 10 and distributed to the City by June 5. The City Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

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

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

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 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.

Adjustment for Qualifying Budget Credits: The City may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

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

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

Capital Improvements Fund	ARPA Grant Fund
Insurance Proceeds Fund	

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The Capital Improvements Fund showed a negative ending unencumbered cash balance of $14,375.00 for the year ended December 31, 2022. K.S.A. 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and, therefore, be exempt from the cash basis law of the State of Kansas. These funds met the criteria under the statutes, therefore, are not deemed to be in violation of the Kansas cash basis law.

Note 4 - DEPOSITS

K.S.A. 9-1401 established 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 investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2022.

At December 31, 2022 the City's carrying amount of deposits was $1,842,737.75 and the bank balance was $1,855,321.03. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000.00 was covered by federal depository insurance, and $1,355,321.03 was collateralized with securities held by the pledging financial institution's agents in the City's name.

Note 5 - LONG TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
KDHE loans:				
KPWSLF Project #2752	2.43%	12/05/2011	703,063.97	8/01/2033
KWPCRF Project #C20 2074 01	2.01%	9/24/2019	424,493.40	9/01/2040
Capital leases:				
Street Sweeper	2.33%	11/02/2021	242,351.00	11/02/2026

Total Contractual Indebtedness

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

	12/31/2023	12/31/2024	12/31/2025	12/31/2026
Principal:				
KDHE loans	$ 50,725.42	$ 51,888.52	$ 53,078.46	$ 54,295.94
Capital leases	47,340.83	48,444.47	49,573.84	50,729.53
Total Principal	98,066.25	100,332.99	102,652.30	105,025.47
Interest:				
KDHE loans	9,230.23	8,502.75	13,008.96	11,959.33
Capital leases	4,571.35	3,467.71	2,338.34	1,182.65
Total Interest	13,801.58	11,970.46	15,347.30	13,141.98
Total Principal & Interest	$ 111,867.83	$ 112,303.45	$ 117,999.60	$ 118,167.45

Balance Beginning of Year	Additions	Reductions / Payments	Balance End of Year	Interest Paid
$ 437,440.66	$ 0.00	$ 31,807.94	$ 405,632.72	$ 8,934.36
406,888.91	0.00	17,780.68	389,108.23	1,006.16
242,351.00	0.00	46,262.33	196,088.67	5,649.85
$ 1,086,680.57	$ 0.00	$ 95,850.95	$ 990,829.62	$ 15,590.37

12/31/2027	12/31/2028 - 12/31/2032	12/31/2033 - 12/31/2037	12/31/2038 - 12/31/2042	Total
$ 55,541.54	$ 297,423.69	$ 156,835.28	$ 74,952.10	$ 794,740.95
0.00	0.00	0.00	0.00	196,088.67
55,541.54	297,423.69	156,835.28	74,952.10	990,829.62
10,885.50	37,431.02	12,910.82	2,327.75	106,256.36
0.00	0.00	0.00	0.00	11,560.05
10,885.50	37,431.02	12,910.82	2,327.75	117,816.41
$ 66,427.04	$ 334,854.71	$ 169,746.10	$ 77,279.85	$ 1,108,646.03

Note 5 - LONG TERM DEBT (Cont'd.)

The City entered into a loan agreement effective as of December 5, 2011 with the Kansas Department of Health and Environment, acting on the behalf of the State of Kansas. The loan is in an amount not to exceed $1,168,085.00 to pay all or a portion of the water line replacement project. The interest rate on the loan shall be 2.43% per annum, which shall be assessed on the unpaid principal balance to be set out in the loan repayment schedule which is to be calculated upon completion of the project. The loan repayment schedule requires fixed semiannual payments amortized over a twenty year period. The City of Kinsley shall impose and collect such rates, fees and charges for the use and service furnished by or through the Water System as a dedicated source of revenue for repayment of the loan.

The City entered into a loan agreement effective as of September 24, 2019 with the Kansas Department of Health and Environment, acting on the behalf of the State of Kansas. The loan is in an amount not to exceed $550,000.00 to pay all or a portion of the rehabilitation of the sanitary sewer main outfall to the lagoons. The interest rate on the loan shall be 2.01% per annum, which shall be assessed on the unpaid principal balance to be set out in the loan repayment schedule which is to be calculated upon completion of the project. The loan repayment schedule requires fixed semiannual payments amortized over a twenty year period. The City of Kinsley shall impose and collect such rates, fees and charges for the use and service furnished by or through the Sewer System as a dedicated source of revenue for repayment of the loan.

The City entered into a lease purchase agreement for a 2021 Elgin Pelican Street Sweeper with Farmers Bank & Trust on November 2, 2021. The lease requires five annual payments of $51,912.18, which begin November 2022. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the City has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

Note 6 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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 of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

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

Compensated Absences. Full-time employees earn vacation time at the rate of 6.67 hours per month and may accumulate no more than 120 such hours. Part-time employees who work at least 20 hours per week earn vacation time at the rate of 4 hours per month worked and may accumulate no more than 80 such hours. Employees who have worked for the City at least one year are entitled to be paid for unused vacation leave when two weeks notice is given in the event of separation. The potential liability for unused vacation leave as of December 31, 2022 and 2021 is $16,892.72 and $10,645.24, respectively, which is a net change of $6,247.48.

Full-time employees earn 8 hours of sick leave per month. Part-time employees earn 4 hours of sick leave per month. Employees may accumulate 1,040 hours of sick leave. Employees who retire from City employment and who provide a minimum of two weeks notice of their retirement shall be paid for 1/4 of their accrued but unused sick leave, paid at their regular rate of pay based on the last day of service. The potential liability for unused sick leave as of December 31, 2022 and 2021 is $268.73 and $742.89, respectively, which is a net change of ($474.16).

Note 7 - DEFINED BENEFIT 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, 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 established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were $40,921.61 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 $418,424. 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 contributions 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 at www.kpers.org or can be obtained as described above.

Note 8 - CONTINGENCIES

During the ordinary course of its operations the City is a party to potential claims, legal actions and complaints. It is the opinion of the City's management that these matters are not anticipated to have a material effect on the City's financial statement.

Note 9 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in the Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

Note 9 - RISK MANAGEMENT (Cont'd.)

The City pays an annual premium to the Kansas Municipal Insurance Trust for its workers compensation insurance coverage. The agreement to participate provides that the Kansas Municipal Trust will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Municipal Insurance Trust's management.

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

Note 10 - SUBSEQUENT EVENTS

The City has evaluated events subsequent to year end through July 31, 2023, and does not believe any events have occurred which affect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits
General Funds:		
General Fund	$ 1,681,106.00	$ 0.00
Special Purpose Funds:		
Library Fund	106,000.00	0.00
Library Employee Benefits Fund	18,000.00	0.00
Special Highway Fund	140,000.00	0.00
Special Parks & Recreation Fund	79,000.00	0.00
Diversion Fund	21,000.00	0.00
Business Funds:		
Water Fund	790,000.00	0.00
Sewer Fund	462,000.00	0.00
Sanitation Fund	199,000.00	0.00

Schedule 1

Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 1,681,106.00	$ 1,066,212.24	$ (614,893.76)
106,000.00	92,758.58	(13,241.42)
18,000.00	15,484.65	(2,515.35)
140,000.00	3,500.86	(136,499.14)
79,000.00	0.00	(79,000.00)
21,000.00	3,550.00	(17,450.00)
790,000.00	366,613.72	(423,386.28)
462,000.00	148,037.31	(313,962.69)
199,000.00	137,726.09	(61,273.91)

CITY OF KINSLEY, 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 Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 386,977.81	$ 392,899.98	$ 397,222.00	$ (4,322.02)
Delinquent Tax	24,963.21	29,300.29	5,000.00	24,300.29
Motor Vehicle Tax	79,429.41	76,598.73	74,338.00	2,260.73
Recreational Vehicle Tax	1,262.80	1,300.43	1,203.00	97.43
16/20M Vehicle Tax	1,403.14	2,055.52	1,651.00	404.52
Commercial Vehicle Tax	3,396.00	2,638.87	3,872.00	(1,233.13)
In Lieu of Taxes	1,667.94	1,841.42	0.00	1,841.42
Special Assessments	380.00	5,555.00	0.00	5,555.00
Sales Tax	335,936.46	352,996.35	275,000.00	77,996.35
Franchise Fees	134,657.83	138,110.86	125,000.00	13,110.86
Local Alcoholic Liquor Tax	578.37	1,308.95	508.00	800.95
Licenses, Fines & Permits	6,905.10	7,774.50	10,000.00	(2,225.50)
Charges for Services	16,796.79	17,441.97	20,000.00	(2,558.03)
Rental Income	22,650.00	22,675.00	22,000.00	675.00
Reimbursed Expense	26,172.37	10,068.31	0.00	10,068.31
Airport Contracts	5,877.00	5,617.00	5,000.00	617.00
Fire Protection Contracts	23,796.66	24,575.05	23,000.00	1,575.05
Sale of Assets	0.00	0.00	0.00	0.00
Interest on Idle Funds	3,369.53	8,976.80	2,000.00	6,976.80
Other Income	3,703.16	4,442.20	0.00	4,442.20
Total Receipts	1,079,923.58	1,106,177.23	$ 965,794.00	$ 140,383.23
Expenditures				
City Commission:				
Personal Services	3,670.89	4,790.45	4,100.00	690.45
Contractual Services	3,548.90	4,775.51	5,000.00	(224.49)
Other	36,783.54	36,725.03	40,000.00	(3,274.97)
Municipal Court:				
Personal Services	9,330.67	9,330.67	10,250.00	(919.33)
Contractual Services	35.00	1,311.95	50.00	1,261.95
Capital Outlay	700.00	0.00	0.00	0.00
Legal Services:				
Personal Services	29,384.17	32,490.76	32,350.00	140.76
Contractual Services	6,000.00	6,378.04	7,000.00	(621.96)

CITY OF KINSLEY, KANSAS
GENERAL FUND (Cont'd.)
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	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Cont'd.)				
City Administration/Admin. Support:				
Personal Services	230,775.53	208,911.31	285,875.00	(76,963.69)
Contractual Services	33,790.65	55,506.83	49,000.00	6,506.83
Commodities	9,564.63	11,467.70	10,000.00	1,467.70
Capital Outlay	0.00	2,781.43	0.00	2,781.43
Other	0.00	0.00	200.00	(200.00)
Municipal Building:				
Contractual Services	14,295.70	17,175.69	15,000.00	2,175.69
Commodities	0.00	345.09	0.00	345.09
Capital Outlay	0.00	1,806.50	0.00	1,806.50
Police Patrol:				
Contractual Services	160,365.70	160,210.34	160,000.00	210.34
Fire Department:				
Personal Services	4,784.72	4,899.64	5,500.00	(600.36)
Contractual Services	27,091.49	33,793.79	30,000.00	3,793.79
Commodities	5,023.44	9,297.65	15,000.00	(5,702.35)
Capital Outlay	0.00	85,786.33	0.00	85,786.33
Other	0.00	3,482.98	5,000.00	(1,517.02)
Code Enforcement:				
Contractual Services	516.45	2,013.16	2,000.00	13.16
Commodities	74.79	2,787.50	0.00	2,787.50
Street Department:				
Personal Services	82,547.37	93,165.12	100,600.00	(7,434.88)
Contractual Services	46,674.05	49,056.25	50,000.00	(943.75)
Commodities	4,356.92	9,889.28	11,000.00	(1,110.72)
Capital Outlay	0.00	0.00	20,000.00	(20,000.00)
Street Sweeper Lease Payment	0.00	51,912.18	0.00	51,912.18
Airport:				
Contractual Services	3,722.97	11,107.63	30,000.00	(18,892.37)
Commodities	2,075.68	1,120.65	250.00	870.65
Capital Outlay	0.00	4,932.98	0.00	4,932.98
Other	4.89	4.89	0.00	4.89
Service Center:				
Contractual Services	44,643.23	32,320.54	42,000.00	(9,679.46)
Commodities	43,591.94	29,284.89	30,000.00	(715.11)
Parks Department:				
Personal Services	16,469.15	27,871.84	20,000.00	7,871.84
Contractual Services	13,515.06	13,839.81	12,000.00	1,839.81
Commodities	22,197.23	19,438.67	21,000.00	(1,561.33)
Capital Outlay	0.00	12,758.00	0.00	12,758.00

CITY OF KINSLEY, KANSAS
GENERAL FUND (Cont'd.)
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	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Cont'd.)				
Non-Departmental:				
Unemployment Insurance	264.48	206.85	1,000.00	(793.15)
Community Center	9,891.13	12,879.31	9,000.00	3,879.31
Library	0.00	355.00	5,000.00	(4,645.00)
Capital Outlay	0.00	0.00	652,931.00	(652,931.00)
Total Expenditures	865,690.37	1,066,212.24	$ 1,681,106.00	$ (614,893.76)
Receipts Over (Under) Expenditures	214,233.21	39,964.99		
Unencumbered Cash, Beginning	685,877.74	900,110.95		
Unencumbered Cash, Ending	$ 900,110.95	$ 940,075.94		

CITY OF KINSLEY, KANSAS
LIBRARY 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 73,962.50	$ 75,095.59	$ 75,912.00	$ (816.41)
Delinquent Tax	4,502.49	5,452.28	5,000.00	452.28
Motor Vehicle Tax	15,183.05	14,640.29	14,208.00	432.29
Recreational Vehicle Tax	241.38	248.56	230.00	18.56
16/20M Vehicle Tax	268.21	392.91	316.00	76.91
Commercial Vehicle Tax	649.16	504.37	740.00	(235.63)
In Lieu of Taxes	318.79	351.95	0.00	351.95
Total Receipts	95,125.58	96,685.95	$ 96,406.00	$ 279.95
Expenditures				
Appropriation	91,822.00	92,758.58	106,000.00	(13,241.42)
Total Expenditures	91,822.00	92,758.58	$ 106,000.00	$ (13,241.42)
Receipts Over (Under) Expenditures	3,303.58	3,927.37		
Unencumbered Cash, Beginning	8,921.59	12,225.17		
Unencumbered Cash, Ending	$ 12,225.17	$ 16,152.54		

CITY OF KINSLEY, KANSAS
LIBRARY 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 Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 12,327.09	$ 12,515.91	$ 12,652.00	$ (136.09)
Delinquent Tax	795.66	933.47	1,000.00	(66.53)
Motor Vehicle Tax	2,530.93	2,440.10	2,368.00	72.10
Recreational Vehicle Tax	40.23	41.43	38.00	3.43
16/20M Vehicle Tax	44.71	65.49	53.00	12.49
Commercial Vehicle Tax	108.21	84.06	123.00	(38.94)
In Lieu of Taxes	53.13	58.66	0.00	58.66
Total Receipts	15,899.96	16,139.12	$ 16,234.00	$ (94.88)
Expenditures				
Appropriation	15,349.27	15,484.65	18,000.00	(2,515.35)
Total Expenditures	15,349.27	15,484.65	$ 18,000.00	$ (2,515.35)
Receipts Over (Under) Expenditures	550.69	654.47		
Unencumbered Cash, Beginning	1,422.16	1,972.85		
Unencumbered Cash, Ending	$ 1,972.85	$ 2,627.32		

CITY OF KINSLEY, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
State Gas Tax	$ 38,943.80	$ 37,168.88	$ 34,790.00	$ 2,378.88
Total Receipts	38,943.80	37,168.88	$ 34,790.00	$ 2,378.88
Expenditures				
Contractual Services	513.26	528.66	1,000.00	(471.34)
Commodities	26,171.26	2,972.20	40,000.00	(37,027.80)
Capital Outlay	0.00	0.00	99,000.00	(99,000.00)
Total Expenditures	26,684.52	3,500.86	$ 140,000.00	$ (136,499.14)
Receipts Over (Under) Expenditures	12,259.28	33,668.02		
Unencumbered Cash, Beginning	98,834.77	111,094.05		
Unencumbered Cash, Ending	$ 111,094.05	$ 144,762.07		

CITY OF KINSLEY, KANSAS
SPECIAL PARKS & 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Local Alcoholic Liquor Tax	$ 454.04	$ 1,308.93	$ 507.00	$ 801.93
Water Surcharge	9,426.48	9,260.29	9,000.00	260.29
Reimbursed Expense	13,589.00	0.00	0.00	0.00
Total Receipts	23,469.52	10,569.22	$ 9,507.00	$ 1,062.22
Expenditures				
Commodities	38,589.00	0.00	79,000.00	(79,000.00)
Total Expenditures	38,589.00	0.00	$ 79,000.00	$ (79,000.00)
Receipts Over (Under) Expenditures	(15,119.48)	10,569.22		
Unencumbered Cash, Beginning	68,753.92	53,634.44		
Unencumbered Cash, Ending	$ 53,634.44	$ 64,203.66		

CITY OF KINSLEY, KANSAS
DIVERSION 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Diversion Fees	$ 696.00	$ 402.00	$ 4,780.00	$ (4,378.00)
Interest on Idle Funds	14.09	54.97	0.00	54.97
Total Receipts	710.09	456.97	$ 4,780.00	$ (4,323.03)
Expenditures				
Contractual Services	0.00	3,550.00	19,000.00	(15,450.00)
Capital Outlay	0.00	0.00	2,000.00	(2,000.00)
Total Expenditures	0.00	3,550.00	$ 21,000.00	$ (17,450.00)
Receipts Over (Under) Expenditures	710.09	(3,093.03)		
Unencumbered Cash, Beginning	12,580.15	13,290.24		
Unencumbered Cash, Ending	$ 13,290.24	$ 10,197.21		

CITY OF KINSLEY, KANSAS
CAPITAL IMPROVEMENTS 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)

	2021	2022
Receipts		
Reimbursed Expense	$ 0.00	$ 19,000.00
Total Receipts	0.00	19,000.00
Expenditures		
Contractual Services	30,400.00	2,975.00
Total Expenditures	30,400.00	2,975.00
Receipts Over (Under) Expenditures	(30,400.00)	16,025.00
Unencumbered Cash, Beginning	0.00	(30,400.00)
Unencumbered Cash, Ending (See Note 3)	$ (30,400.00)	$ (14,375.00)

CITY OF KINSLEY, KANSAS
INSURANCE PROCEEDS 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)

	2021	2022
Receipts		
Fire Insurance Proceeds	$ 14,850.00	$ 0.00
Interest on Idle Funds	1.76	7.14
Total Receipts	14,851.76	7.14
Expenditures		
Contractual Services	0.00	14,858.90
Total Expenditures	0.00	14,858.90
Receipts Over (Under) Expenditures	14,851.76	(14,851.76)
Unencumbered Cash, Beginning	0.00	14,851.76
Unencumbered Cash, Ending	$ 14,851.76	$ 0.00

CITY OF KINSLEY, KANSAS
ARPA GRANT 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)

	2021	2022
Receipts		
Federal Aid	$ 103,240.09	$ 103,240.09
Total Receipts	103,240.09	103,240.09
Expenditures		
Capital Outlay	206,480.18	0.00
Total Expenditures	206,480.18	0.00
Receipts Over (Under) Expenditures	(103,240.09)	103,240.09
Unencumbered Cash, Beginning	0.00	(103,240.09)
Unencumbered Cash, Ending	$ (103,240.09)	$ 0.00

CITY OF KINSLEY, KANSAS
WATER 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	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Customer Receipts	$ 278,079.62	$ 293,133.14	$ 275,000.00	$ 18,133.14
Water Connection Fees	3,095.00	3,805.00	3,500.00	305.00
Other Income	451.25	906.50	0.00	906.50
Total Receipts	281,625.87	297,844.64	$ 278,500.00	$ 19,344.64
Expenditures				
Production & Distribution:				
Personal Services	177,512.06	186,546.84	110,625.00	75,921.84
Contractual Services	79,172.03	62,506.80	100,000.00	(37,493.20)
Commodities	24,719.25	27,586.75	15,000.00	12,586.75
Capital Outlay	0.00	25,100.00	500,879.00	(475,779.00)
Other	2,910.09	2,448.36	5,000.00	(2,551.64)
General & Administration:				
Personal Services	3,922.71	4,920.34	4,000.00	920.34
Contractual Services	9,206.40	13,784.78	9,250.00	4,534.78
Commodities	0.00	238.17	1,000.00	(761.83)
Other	1,236.00	1,236.00	2,000.00	(764.00)
KPWSLF Loan Principal	31,048.87	31,807.94	31,808.00	(0.06)
KPWSLF Loan Interest	9,584.10	8,934.36	8,934.00	0.36
KPWSLF Loan Fees	1,612.71	1,503.38	1,504.00	(0.62)
Total Expenditures	340,924.22	366,613.72	$ 790,000.00	$ (423,386.28)
Receipts Over (Under) Expenditures	(59,298.35)	(68,769.08)		
Unencumbered Cash, Beginning	481,106.90	421,808.55		
Unencumbered Cash, Ending	$ 421,808.55	$ 353,039.47		

CITY OF KINSLEY, KANSAS
SEWER 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	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Customer Receipts	$ 229,408.61	$ 230,126.10	$ 220,000.00	$ 10,126.10
Total Receipts	229,408.61	230,126.10	$ 220,000.00	$ 10,126.10
Expenditures				
Collection & Treatment:				
Personal Services	45,478.56	52,154.68	61,575.00	(9,420.32)
Contractual Services	12,846.52	15,024.04	50,000.00	(34,975.96)
Commodities	2,650.96	2,558.45	5,000.00	(2,441.55)
Capital Outlay	0.00	235.28	214,845.00	(214,609.72)
General & Administration:				
Personal Services	51,033.38	45,563.69	60,700.00	(15,136.31)
Contractual Services	4,635.80	6,608.47	5,000.00	1,608.47
Other	22.46	22.46	100.00	(77.54)
KWPCRF Loan Principal	145,667.09	17,780.68	54,072.00	(36,291.32)
KWPCRF Loan Interest	3,447.75	1,006.16	3,414.00	(2,407.84)
KWPCRF Loan Fees	7,448.43	7,083.40	7,294.00	(210.60)
Total Expenditures	273,230.95	148,037.31	$ 462,000.00	$ (313,962.69)
Receipts Over (Under) Expenditures	(43,822.34)	82,088.79		
Unencumbered Cash, Beginning	238,283.02	194,460.68		
Unencumbered Cash, Ending	$ 194,460.68	$ 276,549.47		

CITY OF KINSLEY, KANSAS
SANITATION 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)

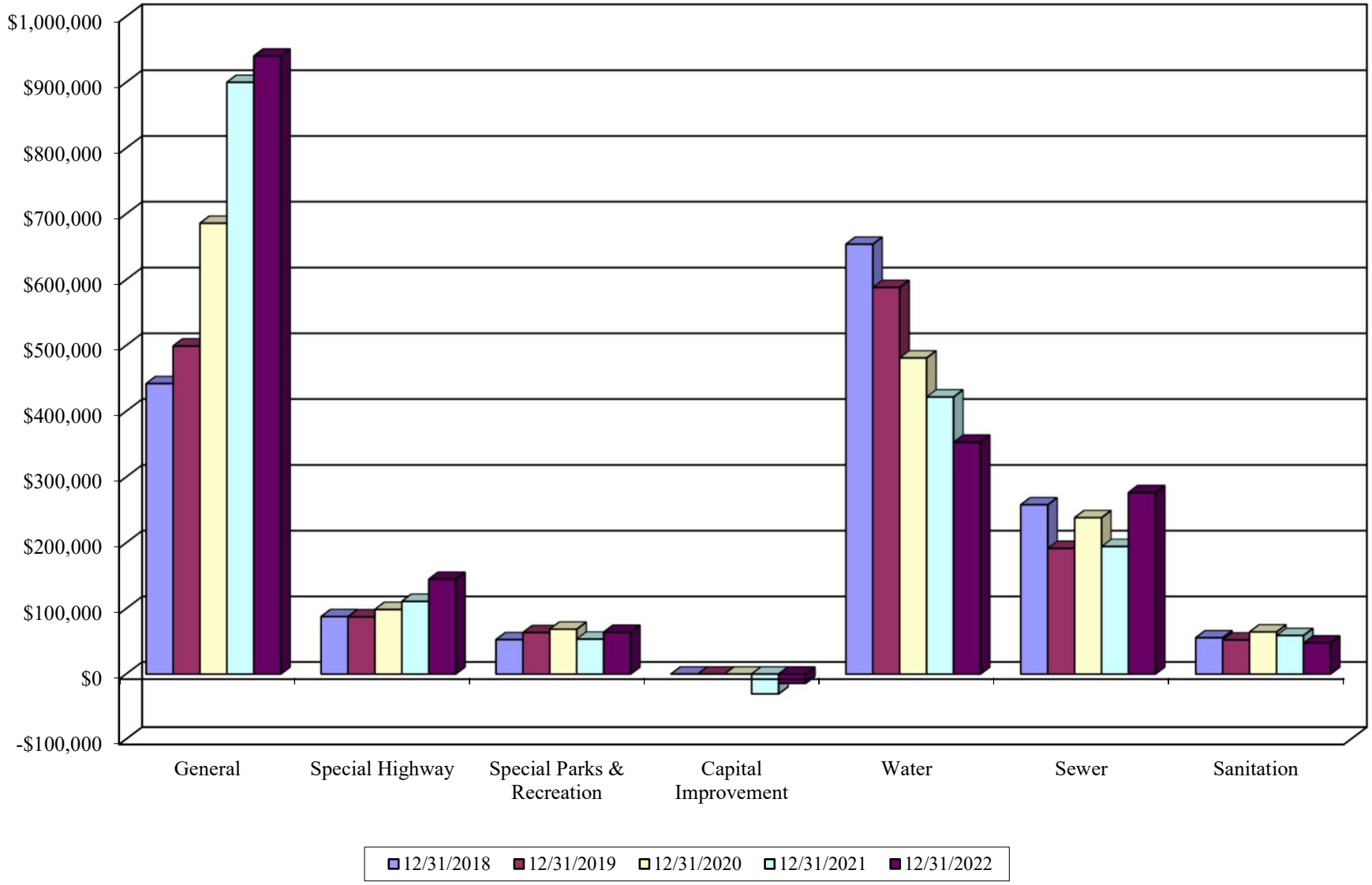
	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Customer Receipts	$ 127,919.93	$ 126,266.84	$ 128,000.00	$ (1,733.16)
Reimbursed Expense	11,042.32	0.00	0.00	0.00
Total Receipts	138,962.25	126,266.84	$ 128,000.00	$ (1,733.16)
Expenditures				
Collection & Disposal:				
Personal Services	102,318.73	104,221.25	107,475.00	(3,253.75)
Contractual Services	18,547.97	15,026.84	20,000.00	(4,973.16)
Commodities	18,817.40	6,528.34	9,000.00	(2,471.66)
Capital Outlay	0.00	0.00	55,425.00	(55,425.00)
General & Administration:				
Personal Services	61.65	5,587.15	100.00	5,487.15
Contractual Services	4,644.60	6,362.51	5,000.00	1,362.51
Commodities	0.00	0.00	1,000.00	(1,000.00)
Capital Outlay	0.00	0.00	1,000.00	(1,000.00)
Total Expenditures	144,390.35	137,726.09	$ 199,000.00	$ (61,273.91)
Receipts Over (Under) Expenditures	(5,428.10)	(11,459.25)		
Unencumbered Cash, Beginning	64,533.53	59,105.43		
Unencumbered Cash, Ending	$ 59,105.43	$ 47,646.18		

CITY OF KINSLEY, KANSAS
SANITATION 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)

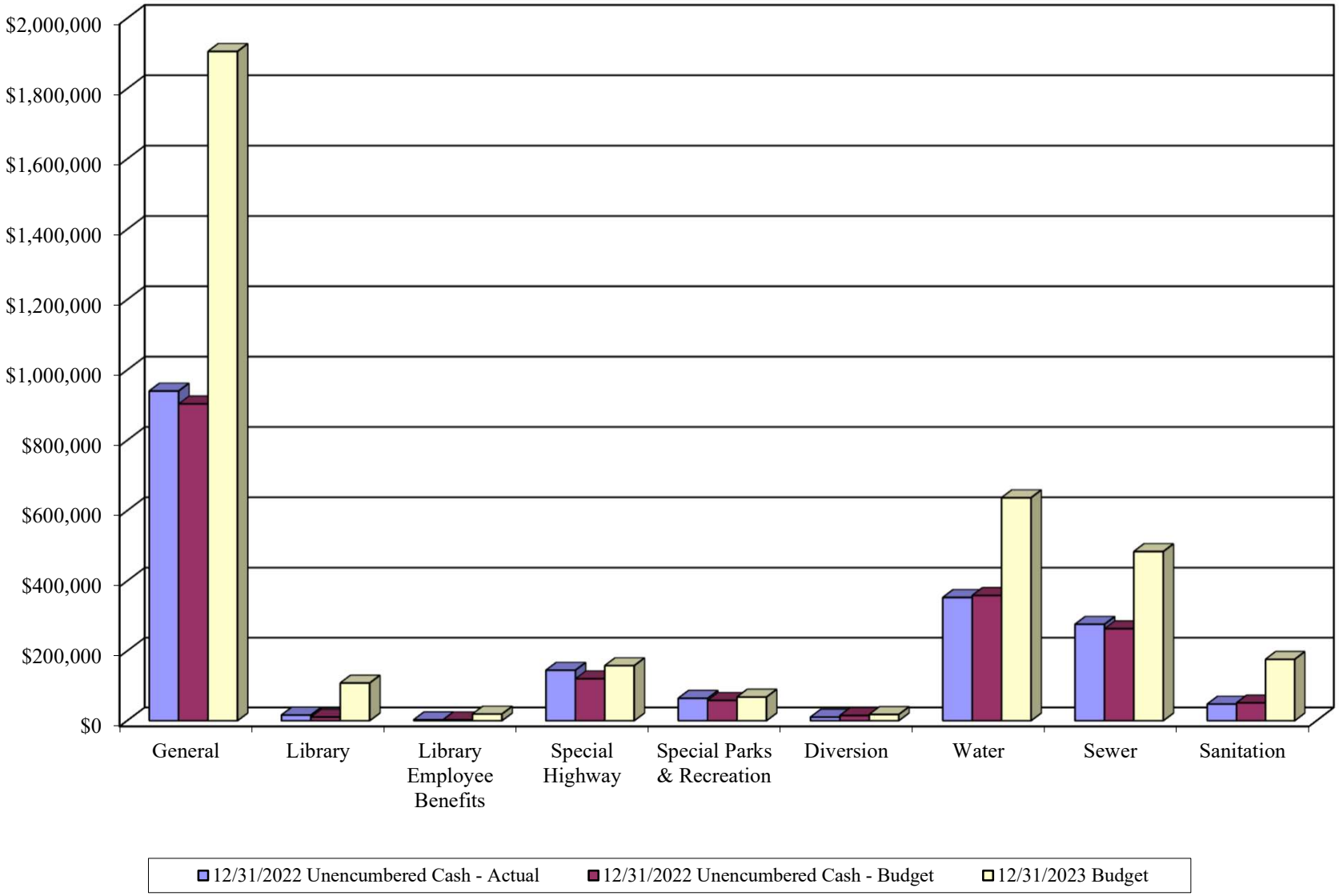
	2021	2022
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	1,622.29	1,622.29
Unencumbered Cash, Ending	$ 1,622.29	$ 1,622.29

SUPPLEMENTARY INFORMATION

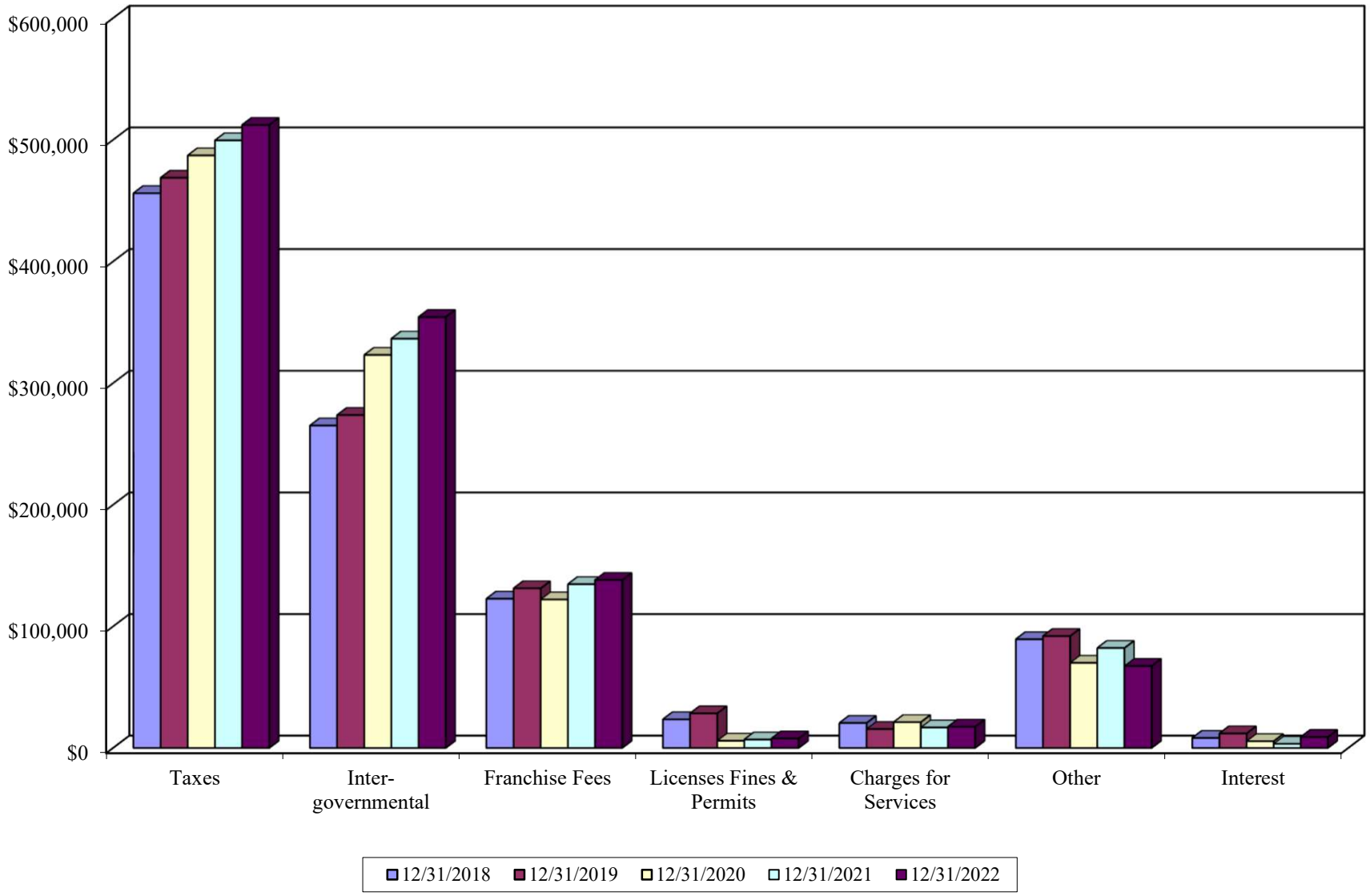
CITY OF KINSLEY, KANSAS
Unencumbered Cash Balances
Selected Funds



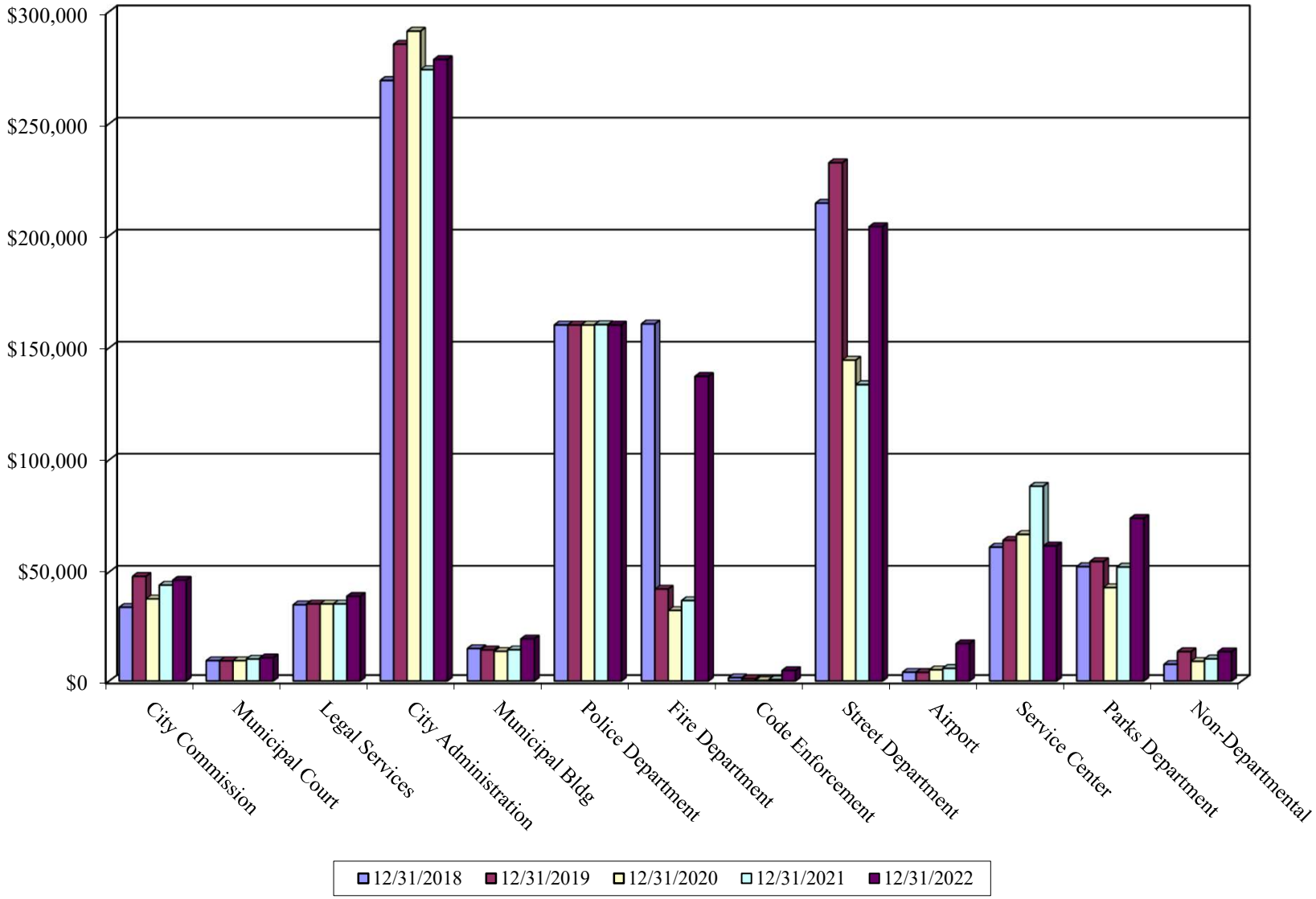
CITY OF KINSLEY, KANSAS
Unencumbered Cash Balance - Actual and Budget
Budgeted Funds



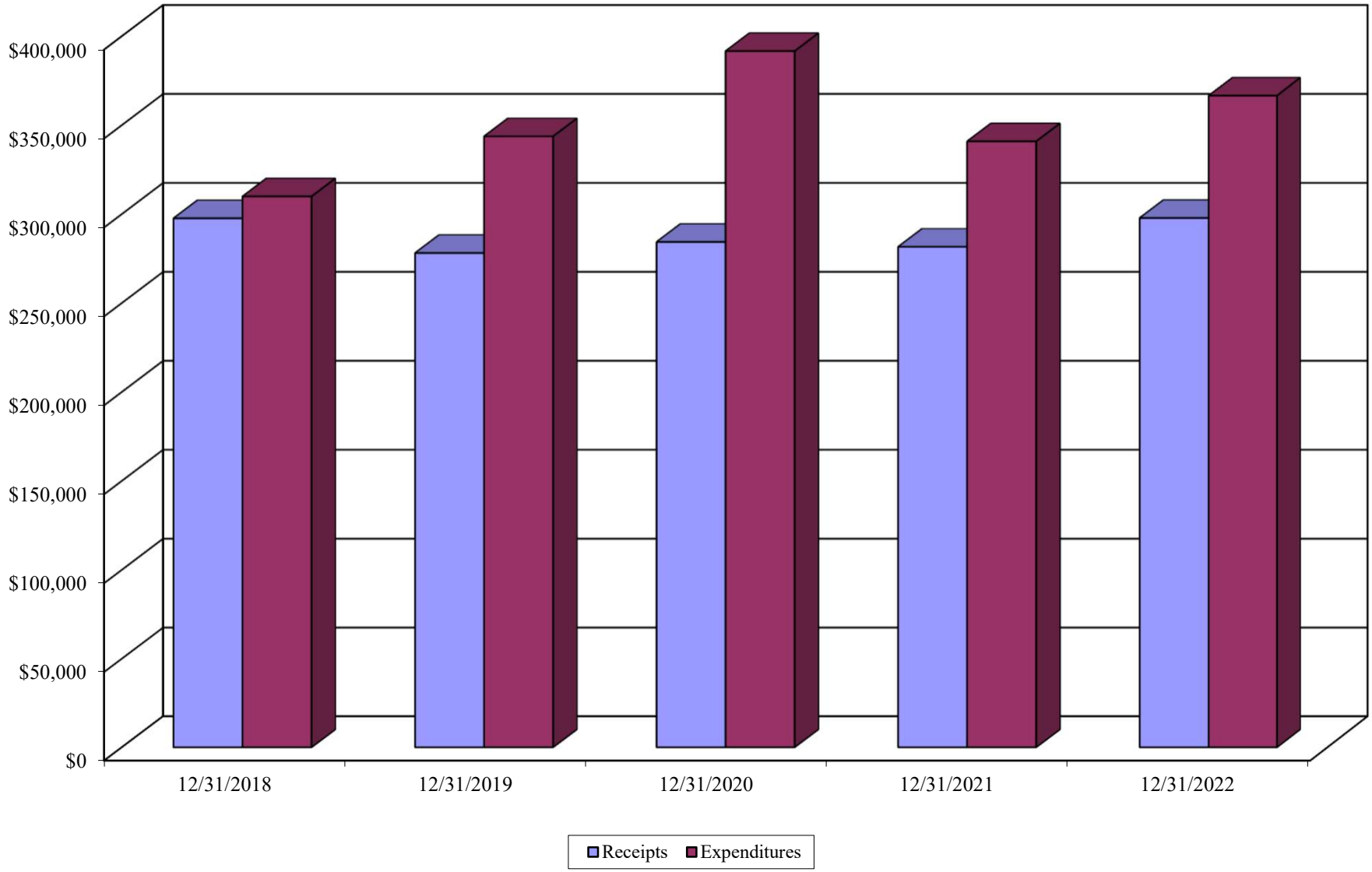
CITY OF KINSLEY, KANSAS
General Fund
Receipts



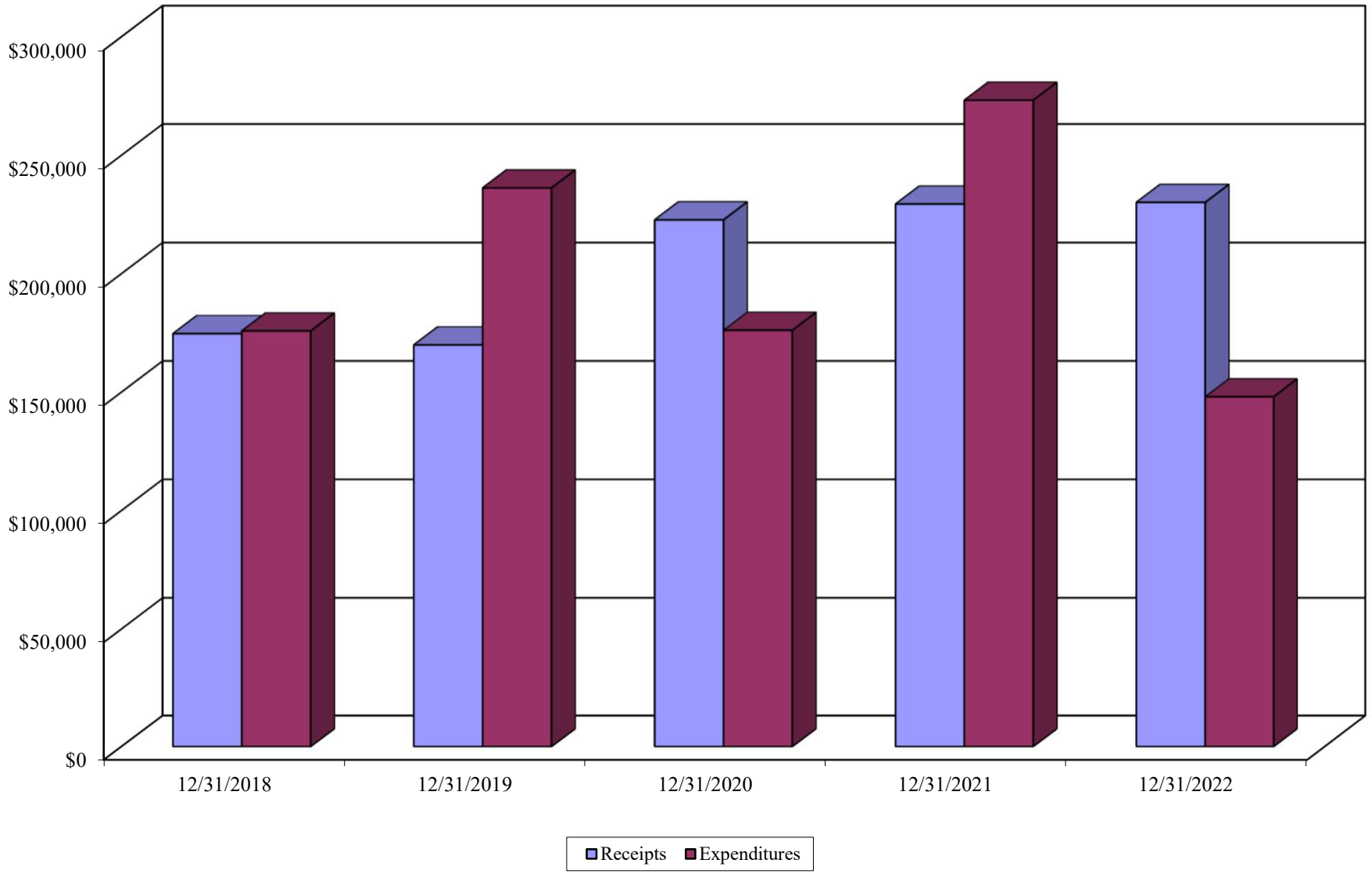
CITY OF KINSLEY, KANSAS
General Fund
Expenditures



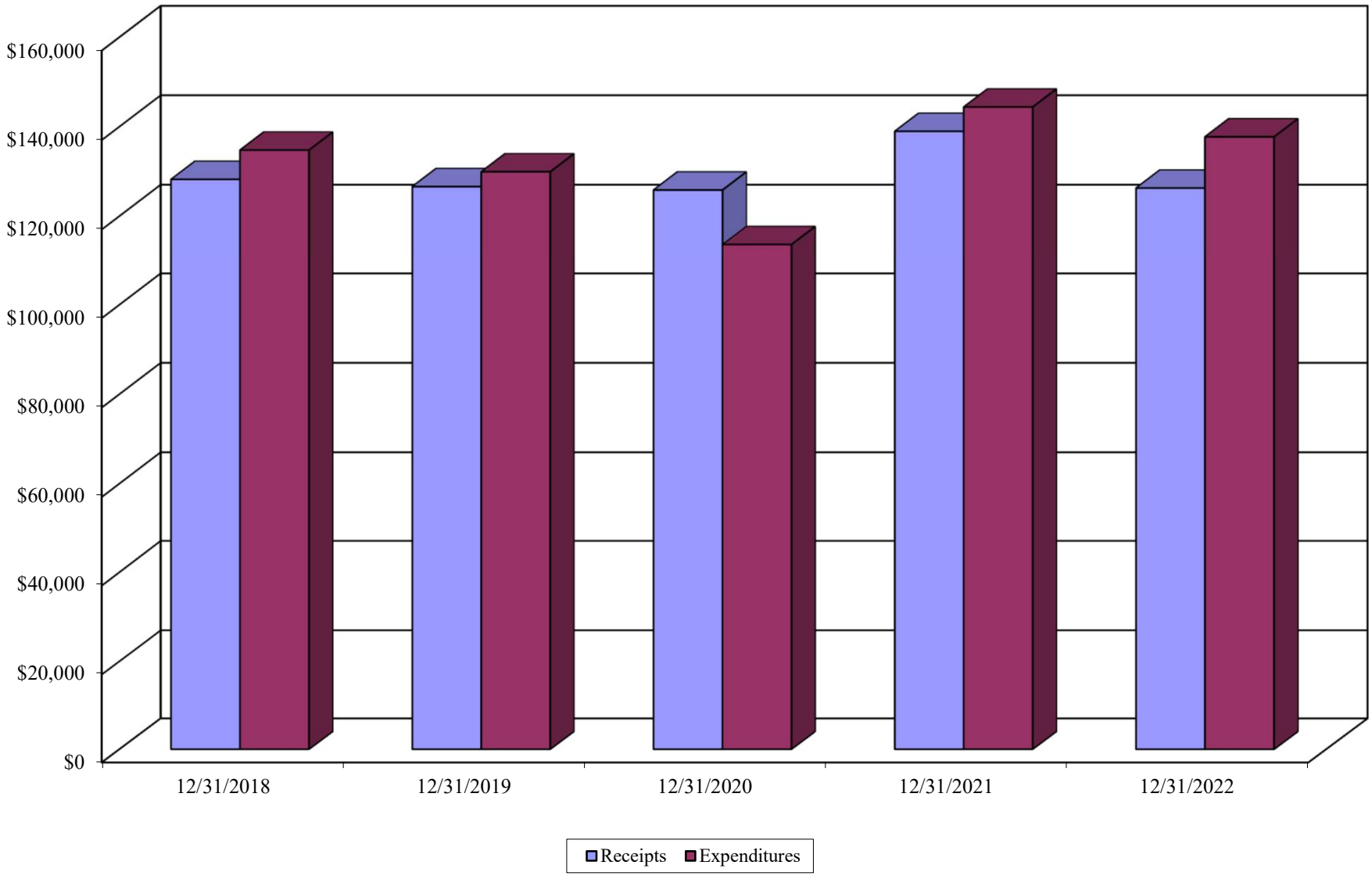
CITY OF KINSLEY, KANSAS
Water Fund
Receipts vs Expenditures



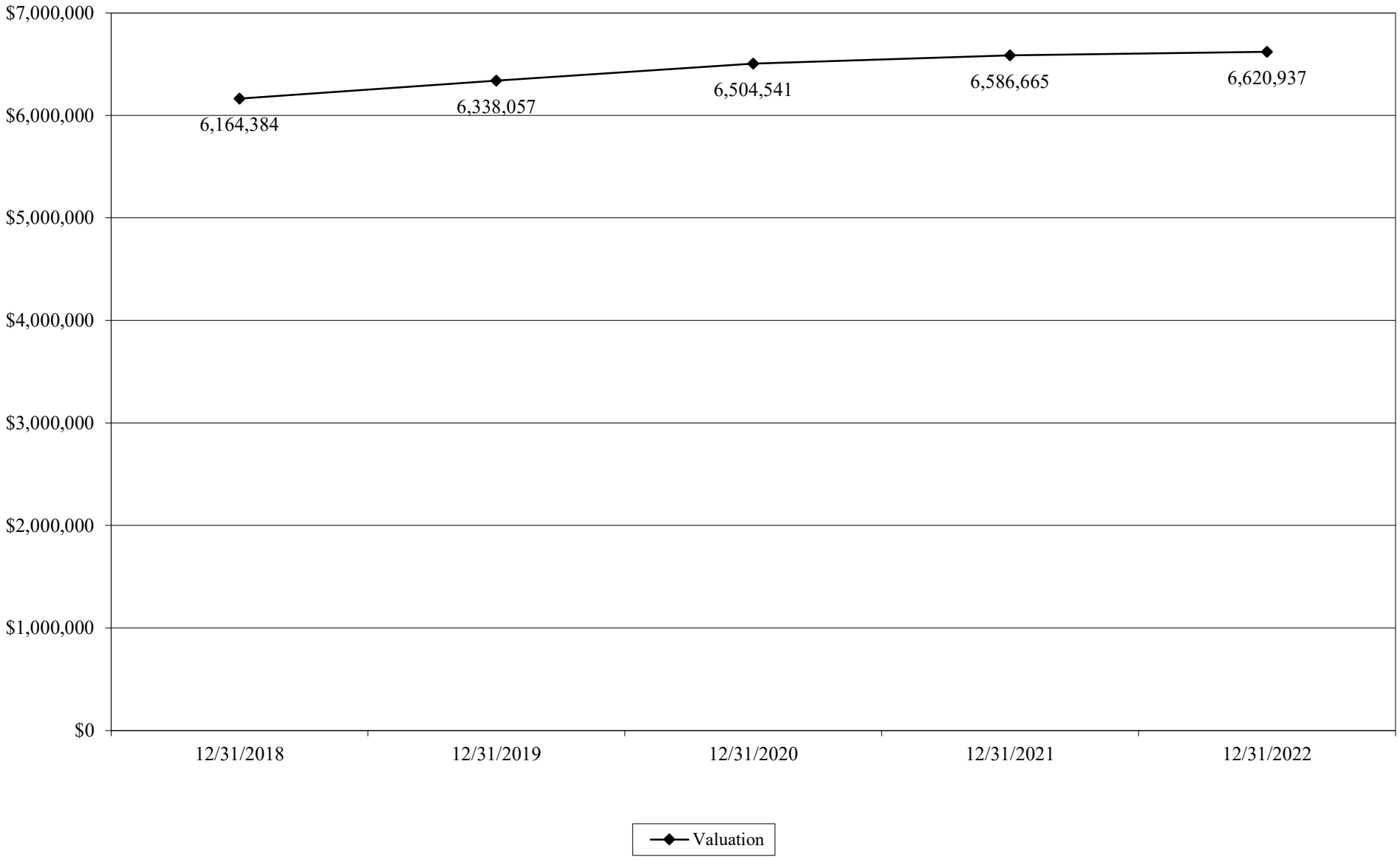
CITY OF KINSLEY, KANSAS
Sewer Fund
Receipts vs Expenditures



CITY OF KINSLEY, KANSAS
Sanitation Fund
Receipts vs Expenditures



CITY OF KINSLEY, KANSAS
Assessed Valuation



CITY OF KINSLEY, KANSAS
Mill Rate

