CITY OF MACKSVILLE, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2023

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For the Year Ended December 31, 2023

TABLE OF CONTENTS

Independent Auditors' Report 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis 4

Notes to Financial Statement 5

Regulatory–Required Supplementary Information

Schedule 1 - Summary of Expenditures - Actual and Budget – Regulatory Basis 12

Schedule 2 - Schedule of Receipts and Expenditures – Regulatory Basis - Individually Presented by Fund

Regulatory Basis Fund Types
General Fund
2-1 General Fund 13

Special Purpose Funds
2-2 Library Fund 14
2-3 Special Highway Fund 15
2-4 Park Memorial Fund 16
2-5 Police Fund 17
2-6 Diversion Fund 18
2-7 Library Donations Fund 19
2-8 Machinery Reserve Fund 20
2-9 Capital Improvement Fund 21
2-10 ARPA Grant Fund 22

Business Funds
2-11 Sewer Fund 23
2-12 Sewer Reserve Fund 24
2-13 Water Fund 25
2-14 Water Reserve Fund 26
2-15 Trash Fund 27
2-16 Pool Service Fund 28

Schedule 3 - Agency Funds 29

INDEPENDENT AUDITORS' REPORT

To the City Council
City of Macksville, Kansas
Macksville, KS

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **City of Macksville, Kansas**, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2023, 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 as of December 31, 2023, 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, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 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, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

City of Macksville, Kansas' basic financial statement for the year ended December 31, 2022 (not presented herein), was audited by VonFeldt, Bauer & VonFeldt, Chtd. who merged with AdamsBrown, LLC as of November 1, 2023, whose report dated March 24, 2023, expressed an unmodified opinion on the basic financial statement. The 2022 basic financial statement and the other auditor's report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The report of the other auditors dated March 24, 2023, stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022 was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

March 4, 2024

CITY OF MACKSVILLE, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 86,966	-	351,128	350,992	**87,102**	-	**87,102**
Special Purpose Funds							
Library Fund	649	-	6,820	6,820	**649**	-	**649**
Special Highway Fund	5,119	-	12,614	12,687	**5,046**	-	**5,046**
Park Memorial Fund	11,051	-	5,440	2,694	**13,797**	-	**13,797**
Police Fund	5,097	-	2,310	1,960	**5,447**	-	**5,447**
Diversion Fund	2,385	-	-	-	**2,385**	-	**2,385**
Machinery Reserve Fund	78,226	-	24,035	8,426	**93,835**	-	**93,835**
Capital Improvement Fund	97,951	-	10,000	-	**107,951**	-	**107,951**
ARPA Grant Fund	73,667	-	535	74,202	**-**	-	**-**
Business Funds							
Sewer Fund	6,165	-	38,389	37,149	**7,405**	-	**7,405**
Sewer Reserve Fund	81,971	-	20,000	-	**101,971**	-	**101,971**
Water Fund	93,614	-	76,593	65,542	**104,665**	-	**104,665**
Water Reserve Fund	117,411	-	10,000	-	**127,411**	-	**127,411**
Trash Fund	10,867	-	56,471	53,487	**13,851**	-	**13,851**
Pool Service Fund	29,646	-	12,390	5,755	**36,281**	-	**36,281**
Total Reporting Entity (Excluding Agency Funds)	$ 700,785	-	626,725	619,714	**707,796**	-	**707,796**

Composition of Cash	Checking Account	$ **359,204**
	Money Market	**78,847**
	Petty Cash	**200**
	Certificates of Deposit	**275,000**
	Total	**713,251**
	Agency Funds per Schedule 3	**(5,455)**
	Total Reporting Entity (Excluding Agency Funds)	$ **707,796**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

City of Macksville, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The City is a municipal corporation governed by an elected five-member council. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the City and/or its constituents.

Public Library

The City's Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. Unaudited financial statements can be obtained by contacting the library.

Basis of Presentation – Fund Accounting

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the City for the years ended December 31, 2023.

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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 City to use the regulatory basis of accounting.

Reimbursements
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 of accounting.

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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. 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 this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 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 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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: Machinery Reserve Fund, Capital Improvement Fund, and ARPA Grant 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 – DEPOSITS AND INVESTMENTS

City of Macksville, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 K.S.A. 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%. The City does not use "peak periods". All deposits were legally secured at December 31, 2023.

At December 31, 2023, the City's carrying amount of deposits was $713,251 and the bank balance was $738,089. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $561,194 was covered by federal depository insurance, and $176,895 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. The City had no investments at December 31, 2023.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of Macksville, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2023 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Machinery Reserve Fund	K.S.A. 12-1,117	$	10,000
General Fund	Capital Improvement Fund	K.S.A. 12-1,118		10,000
Sewer Fund	Sewer Reserve Fund	K.S.A. 12-825d		20,000
Water Fund	Water Reserve Fund	K.S.A. 12-825d		10,000

NOTE 5 – LITIGATION

City of Macksville, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the City.

NOTE 6 – RISK MANAGEMENT

City of Macksville, Kansas is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

City of Macksville, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
City of Macksville, Kansas 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 S 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 the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $13,588 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $140,014. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 9 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **City of Macksville, Kansas** 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.

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

NOTE 10 – COMPENSATED ABSENCES

Vacation

Full-time employees will earn 80 hours of vacation time per year for the first 9 years. Employees will earn 120 hours of vacation time per year from years 10 to 19. Employee will earn 160 hours of vacation per year from years 20-29. Employees employed more than 29 years will be given 200 hours of vacation per year. Vacation hours will be acquired upon anniversary hire date. Upon separation of employment, full-time employees will be compensated for any unused vacation time at their final rate of pay subject to the maximum hours of accumulation.

Sick Leave

Full-time employees will accrue eight hours of sick leave per month up to a maximum of 480 hours. Upon separation of employment, full-time employees will not be compensated for any unused sick leave.

NOTE 11 – LONG-TERM DEBT

City of Macksville, Kansas has the following types of long-term debt.

Finance Lease

The City entered into a lease agreements for the fire department building. The lease contains a fiscal funding clause. The City also entered into a lease agreement for a John Deere Compact Track Loader. The lease contains a fiscal funding clause.

Changes in long-term liabilities for the City for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Leases									
Fire Department Building	2.50%	4/4/2022	$ 75,000	6/1/2028	$ 63,720	-	9,967	**53,753**	1,615
John Deere Compact Track Loader	7.25%	7/20/2023	73,598	7/20/2028	-	73,598	9,813	**63,785**	-
					$ 63,720	73,598	19,780	**117,538**	1,615

Current maturities of long-term debt and interest for the next five years are as follows:

	YEAR					
	2024	2025	2026	2027	2028	**Total**
Principal						
Finance Leases	$ 15,248	15,888	16,559	17,267	52,576	**117,538**
Interest						
Finance Leases	6,147	5,508	4,837	4,128	3,381	**24,001**
Total Principal and Interest	$ **21,395**	**21,396**	**21,396**	**21,395**	**55,957**	**141,539**

CITY OF MACKSVILLE, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

CITY OF MACKSVILLE, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Funds		Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types						
General Fund	$	360,000	-	360,000	**350,992**	(9,008)
Special Purpose Funds						
Library Fund		7,500	-	7,500	**6,820**	(680)
Special Highway Fund		21,500	-	21,500	**12,687**	(8,813)
Park Memorial Fund		12,700	-	12,700	**2,694**	(10,006)
Police Fund		11,100	-	11,100	**1,960**	(9,140)
Diversion Fund		7,000	-	7,000	**-**	(7,000)
Business Funds						
Sewer Fund		41,500	-	41,500	**37,149**	(4,351)
Water Fund		164,000	-	164,000	**65,542**	(98,458)
Trash Fund		59,000	-	59,000	**53,487**	(5,513)
Pool Service Fund		42,000	-	42,000	**5,755**	(36,245)

CITY OF MACKSVILLE, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property	$ 144,923	**162,714**	172,725	(10,011)
Delinquent	149	**6,126**	3,000	3,126
Motor Vehicle / 16/20M Vehicle	36,222	**35,500**	31,191	4,309
Recreational Vehicle	283	**419**	342	77
Commercial Vehicle Tax	1,030	**966**	868	98
Sales Tax	47,790	**47,815**	40,000	7,815
Franchise Tax	19,487	**20,059**	17,000	3,059
Licenses, Fines and Permits	2,468	**2,187**	1,400	787
Swimming Pool	436	**300**	100	200
Reimbursed Expenses	79,449	**48,736**	-	48,736
Building Rent	900	**-**	900	(900)
Interest	3,777	**15,807**	1,000	14,807
Other	422	**10,499**	-	10,499
Total Receipts	337,336	**351,128**	268,526	82,602
Expenditures				
Salaries	97,112	**133,801**	95,000	38,801
Payroll Taxes	15,857	**17,090**	24,000	(6,910)
Repairs and Supplies	39,600	**35,225**	30,000	5,225
Insurance	32,424	**62,509**	33,000	29,509
Utilities	30,425	**32,460**	30,000	2,460
Professional Fees	13,496	**13,674**	25,000	(11,326)
Fire Protection	4,548	**4,548**	5,000	(452)
Property Taxes	243	**243**	2,000	(1,757)
Rent	-	**-**	1,000	(1,000)
Capital Outlay	64,913	**-**	1,000	(1,000)
Library Appropriations	4,500	**6,348**	5,000	1,348
Lease Payment	11,582	**11,582**	-	11,582
Other	2,027	**13,512**	-	13,512
Transfers Out:				
Machinery Reserve Fund	20,000	**10,000**	10,000	-
Capital Improvement Fund	10,000	**10,000**	10,000	-
Cash Forward	-	**-**	89,000	(89,000)
Total Expenditures	346,727	**350,992**	360,000	(9,008)
Receipts Over (Under) Expenditures	(9,391)	**136**		
Unencumbered Cash - Beginning	96,357	**86,966**		
Unencumbered Cash - Ending	$ 86,966	**87,102**		

CITY OF MACKSVILLE, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property	$	5,238	**5,268**	5,534	(266)
Delinquent		6	**219**	315	(96)
Motor Vehicle / 16/20M Vehicle		1,319	**1,283**	1,128	155
Recreational Vehicle		10	**15**	12	3
Commercial Vehicle Tax		37	**35**	31	4
Total Receipts		6,610	**6,820**	7,020	(200)
Expenditures					
Appropriation		6,610	**6,820**	7,500	(680)
Receipts Over (Under) Expenditures		-	**-**		
Unencumbered Cash - Beginning		649	**649**		
Unencumbered Cash - Ending	$	649	**649**		

CITY OF MACKSVILLE, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Gas Tax	$ 13,361	**12,614**	14,740	(2,126)
Reimbursed Expense	45	**-**	-	-
Total Receipts	13,406	**12,614**	14,740	(2,126)
Expenditures				
Salaries	8,271	**10,450**	9,000	1,450
Payroll Taxes	1,394	**1,785**	2,000	(215)
Repairs and Supplies	5,291	**452**	5,000	(4,548)
Capital Outlay	-	**-**	1,000	(1,000)
Other	97	**-**	-	-
Cash Forward	-	**-**	4,500	(4,500)
Total Expenditures	15,053	**12,687**	21,500	(8,813)
Receipts Over (Under) Expenditures	(1,647)	**(73)**		
Unencumbered Cash - Beginning	6,766	**5,119**		
Unencumbered Cash - Ending	$ 5,119	**5,046**		

CITY OF MACKSVILLE, KANSAS
Park Memorial Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Donations	$ 5,375	**5,440**	5,000	440
Expenditures				
Salaries	271	**583**	3,500	(2,917)
Payroll Taxes	21	**45**	200	(155)
Repairs and Supplies	-	**2,066**	1,000	1,066
Capital Outlay	-	**-**	1,000	(1,000)
Cash Forward	-	**-**	7,000	(7,000)
Total Expenditures	292	**2,694**	12,700	(10,006)
Receipts Over (Under) Expenditures	5,083	**2,746**		
Unencumbered Cash - Beginning	5,968	**11,051**		
Unencumbered Cash - Ending	$ 11,051	**13,797**		

Schedule 2-5

CITY OF MACKSVILLE, KANSAS
Police Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fines and Fees	$ 1,291	**2,310**	5,000	(2,690)
Expenditures				
Dues	25	**25**	100	(75)
Professional Fees	-	**80**	1,000	(920)
Repairs and Supplies	1,374	**1,855**	1,000	855
Cash Forward	-	**-**	9,000	(9,000)
Total Expenditures	1,399	**1,960**	11,100	(9,140)
Receipts Over (Under) Expenditures	(108)	**350**		
Unencumbered Cash - Beginning	5,205	**5,097**		
Unencumbered Cash - Ending	$ 5,097	**5,447**		

CITY OF MACKSVILLE, KANSAS
Diversion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Fines and Fees	$ -	**-**	5,000	(5,000)
Expenditures				
Supplies	-	**-**	7,000	(7,000)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	2,385	**2,385**		
Unencumbered Cash - Ending	$ 2,385	**2,385**		

CITY OF MACKSVILLE, KANSAS
Library Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	30	-
Expenditures			
Other		23,861	-
Receipts Over (Under) Expenditures		(23,831)	-
Unencumbered Cash - Beginning		23,831	-
Unencumbered Cash - Ending	$	-	-

CITY OF MACKSVILLE, KANSAS
Machinery Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous	$	-	**14,035**
Transfer In From General Fund		20,000	**10,000**
Total Receipts		20,000	**24,035**
Expenditures			
Repairs and Supplies		1,515	**8,426**
Receipts Over (Under) Expenditures		18,485	**15,609**
Unencumbered Cash - Beginning		59,741	**78,226**
Unencumbered Cash - Ending	$	78,226	**93,835**

CITY OF MACKSVILLE, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer In From General Fund	$	10,000	**10,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		10,000	**10,000**
Unencumbered Cash - Beginning		87,951	**97,951**
Unencumbered Cash - Ending	$	97,951	**107,951**

CITY OF MACKSVILLE, KANSAS
ARPA Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid	$	40,441	**-**
Interest		98	**76**
Miscellaneous		-	**459**
Total Receipts		40,539	**535**
Expenditures			
Salaries		480	**-**
Payroll Taxes		83	**-**
Repairs and Supplies		6,764	**72,105**
Professional Fees		-	**992**
Miscellaneous		-	**1,105**
Total Expenditures		7,327	**74,202**
Receipts Over (Under) Expenditures		33,212	**(73,667)**
Unencumbered Cash - Beginning		40,455	**73,667**
Unencumbered Cash - Ending	$	73,667	**-**

CITY OF MACKSVILLE, KANSAS
Sewer Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Customer Receipts	$ 37,352	**37,308**	37,000	308
Other	1,080	**1,081**	-	1,081
Total Receipts	38,432	**38,389**	37,000	1,389
Expenditures				
Salaries	24,150	**8,245**	23,000	(14,755)
Payroll Taxes	4,049	**4,811**	4,000	811
Utilities	1,037	**1,155**	1,000	155
Repairs and Supplies	986	**2,025**	3,000	(975)
Professional Fees	231	**351**	500	(149)
Dues	-	185	-	185
Other	185	**377**	-	377
Transfer Out To Sewer Reserve Fund	10,000	**20,000**	10,000	10,000
Total Expenditures	40,638	**37,149**	41,500	(4,351)
Receipts Over (Under) Expenditures	(2,206)	**1,240**		
Unencumbered Cash - Beginning	8,371	**6,165**		
Unencumbered Cash - Ending	$ 6,165	**7,405**		

CITY OF MACKSVILLE, KANSAS
Sewer Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer In From Sewer Fund	$	10,000	**20,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		10,000	**20,000**
Unencumbered Cash - Beginning		71,971	**81,971**
Unencumbered Cash - Ending	$	81,971	**101,971**

CITY OF MACKSVILLE, KANSAS
Water Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Customer Receipts	$ 52,972	**52,697**	75,000	(22,303)
Connect Fee	250	**150**	-	150
Bulk Water Sales	316	**482**	-	482
Surcharge	19,226	**19,194**	-	19,194
Late Charges	4,286	**4,070**	3,800	270
Total Receipts	77,050	**76,593**	78,800	(2,207)
Expenditures				
Salaries	30,191	**35,403**	34,000	1,403
Payroll Taxes	5,062	**6,030**	6,000	30
Utilities	4,810	**3,309**	7,000	(3,691)
Billing Expense	147	**279**	1,000	(721)
Repairs and Supplies	3,682	**1,727**	1,000	727
Water Fees	1,110	**951**	2,000	(1,049)
Professional Fees	8,285	**7,396**	8,000	(604)
Capital Outlay	-	**-**	10,000	(10,000)
Other	267	**447**	-	447
Transfer Out To Water Reserve Fund	10,000	**10,000**	10,000	-
Cash Forward	-	**-**	85,000	(85,000)
Total Expenditures	63,554	**65,542**	164,000	(98,458)
Receipts Over (Under) Expenditures	13,496	**11,051**		
Unencumbered Cash - Beginning	80,118	**93,614**		
Unencumbered Cash - Ending	$ 93,614	**104,665**		

CITY OF MACKSVILLE, KANSAS
Water Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfer In From Water Fund	$	10,000	**10,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		10,000	**10,000**
Unencumbered Cash - Beginning		107,411	**117,411**
Unencumbered Cash - Ending	$	117,411	**127,411**

CITY OF MACKSVILLE, KANSAS
Trash Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Customer Receipts	$	54,910	**56,471**	55,000	1,471
Expenditures					
Contractual Services		46,833	**53,487**	59,000	(5,513)
Receipts Over (Under) Expenditures		8,077	**2,984**		
Unencumbered Cash - Beginning		2,790	**10,867**		
Unencumbered Cash - Ending	$	10,867	**13,851**		

CITY OF MACKSVILLE, KANSAS
Pool Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Customer Receipts	$ 12,407	**12,388**	12,000	388
Miscellaneous	-	**2**	**-**	2
Total Receipts	12,407	**12,390**	12,000	390
Expenditures				
Salaries	562	**-**	-	-
Payroll Taxes	43	**-**	-	-
Repairs and Supplies	3,195	**5,755**	10,000	(4,245)
Professional Fees	-	**-**	10,000	(10,000)
Cash Forward	-	**-**	22,000	(22,000)
Total Expenditures	3,800	**5,755**	42,000	(36,245)
Receipts Over (Under) Expenditures	8,607	**6,635**		
Unencumbered Cash - Beginning	21,039	**29,646**		
Unencumbered Cash - Ending	$ 29,646	**36,281**		

Schedule 3

CITY OF MACKSVILLE, KANSAS
Agency Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
State Sales Tax	$ 228	425	528	**125**
Water Deposit	4,580	2,000	1,250	**5,330**
Total Agency Funds	$ 4,808	2,425	1,778	**5,455**