City of Ogden, Kansas

Financial Statement
As of December 31, 2023
and For the Year Then Ended

With Report by Independent Auditor

SHIPLEY
CPA, LLC
Audit, Assurance, & Consulting Services

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Council of the
City of Ogden, Kansas

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of the City of Ogden, Kansas (the City), 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 my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my 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 my 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

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

Auditor's Responsibilities for the Audit of the Financial Statement

My 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 my 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, I:

- 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 my 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.

I am 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 I identified during the audit.

Supplementary Information

My 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 schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my 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.

Shipley CPA, LLC

Shipley CPA, LLC
Topeka, Kansas
February 1, 2024

CITY OF OGDEN, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances And Accounts Payable	Ending Cash Balance
General Fund:						
General Fund	$ 312,709	$ 871,549	$ 887,138	$ 297,120	$ 21,756	$ 318,876
Special Purpose Funds:						
Employee Benefit Fund	13,414	233,010	226,960	19,464	-	19,464
Special Highway Fund	94,881	49,786	82,992	61,675	10,159	71,834
Special Parks and Recreation Fund	26,005	7,634	2,578	31,061	-	31,061
Special Event Fund	984	-	-	984	-	984
Capital Improvement Fund	606,069	-	-	606,069	-	606,069
Equipment Reserve Fund	85,000	15,000	21,927	78,073	-	78,073
Bond and Interest Funds:						
Bond and Interest Fund	276,492	473,768	456,460	293,800	-	293,800
Bond and Interest Reserve Fund	100,610	-	-	100,610	-	100,610
Business Funds:						
Sewer System Revenue Fund	686,697	115,988	161,781	640,904	2,311	643,215
Water System Revenue Fund	380,365	270,742	422,965	228,142	5,099	233,241
Total	$ 2,583,226	$ 2,037,477	$ 2,262,801	$ 2,357,902	$ 39,325	$ 2,397,227

Composition of Cash:	
Checking account	$ 41,383
Petty cash	229
Savings	51,754
CDARS	755,185
Insured cash sweep account	1,548,676
Total	$ 2,397,227

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

Note 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The City of Ogden, Kansas (the City), is a municipal corporation governed by an elected five-member council plus a mayor. This regulatory financial statement presents the City. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statement referred to above do not include the component units of the City.

Regulatory Basis Fund Types

The accounts of the City are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

The following types of funds were utilized in recording the financial activities of the City for the year 2023:

General fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.
Special Purpose funds – Used to account for the proceeds of specific tax levies and other specific regulatory receipt sources that are intended for specified purposes.
Bond and Interest funds – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.
Business funds – 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.)

Basis of Accounting

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

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

Note 1 – Summary of Significant Accounting Policies (continued)

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.

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 budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. The budget was amended for the following funds: General and Bond and Interest.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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: Equipment Reserve Fund, Special Event Fund, and Capital Improvement 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

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

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and 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 Government'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 did not have a peak period pledge agreement during 2023, and therefore the City did not designate peak periods. Deposits were legally secured at December 31, 2023.

At December 31, 2023, the carrying amount of the City's deposits including certificates of deposit and petty cash was $2,396,998 and the bank balance was $2,416,039. The bank balance was held at one bank resulting in a concentration of credit risk. The difference between the carrying amount and the bank balance is outstanding checks. Of the bank balance, $250,000 was covered by FDIC insurance and the remainder was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the City's name.

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

Note 4 – Compliance, Stewardship and Accountability

There were no materially significant statutory violations noted during the audit of the December 31, 2023 financial statement.

Note 5 – Property Taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar-year basis and are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half of the full amounts of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes levied and collected in the year prior to January 1st of the ensuing year.

Note 6 – Long-Term Debt

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	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest and Service Fee Paid
General Obligation Bonds:									
Series 2017 Refunding	2.0%-3.0%	10/11/17	$ 3,415,000	10/01/29	$ 1,990,000	$ -	$ 310,000	$ 1,680,000	$ 53,623
Other:									
KDHE Loan C20 1711-01	2.58%	10/13/05	1,525,279	09/01/30	629,385	-	77,093	552,292	15,744
Finance Leases:									
Skid Steer	4.49%	12/13/19	47,574	12/13/23	27,875	-	4,984	22,891	1,016
Backhoe	3.99%	11/08/21	122,541	11/08/26	96,032	-	12,886	83,146	2,482
Total					$ 2,743,292	$ -	$ 404,963	$ 2,338,329	$ 72,865

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

	2024	2025	2026	2027	2028	2029-2033	Total
Principal							
Series 2017 Refunding	$ 315,000	$ 325,000	$ 335,000	$ 345,000	$ 220,000	$ 140,000	$ 1,680,000
KDHE Loan C20 1711-01	79,095	81,149	83,256	85,418	87,636	135,738	552,292
Skid Steer	22,891	-	-	-	-	-	22,891
Backhoe	12,968	13,018	57,160	-	-	-	83,146
	429,954	419,167	475,416	430,418	307,636	275,738	2,338,329
Interest							
Series 2017 Refunding	45,873	37,998	29,060	19,848	10,360	4,200	147,339
KDHE Loan C20 1711-01	13,742	11,688	9,581	7,419	4,697	4,021	51,148
Skid Steer	-	-	-	-	-	-	-
Backhoe	2,400	2,350	2,908	-	-	-	7,658
	59,615	49,686	38,641	27,267	15,057	8,221	198,487
Total	$ 489,569	$ 468,853	$ 514,057	$ 457,685	$ 322,693	$ 283,959	$ 2,536,816

Note 7 – Interfund Transactions

Operating transfers were as follows:

From	To	Amount	Authority
Sewer System Revenue Fund	Bond and Interest Fund	$ 130,000	K.S.A. 12-825d
Sewer System Revenue Fund	Equipment Reserve Fund	15,000	K.S.A. 12-1, 117
Water System Revenue Fund	Bond and Interest Fund	100,000	K.S.A. 12-825d

Note 8 – Other Long-Term Obligations from Operations

Compensated Absences

Expenses for accumulated vacation and sick leave earned by the employees are recorded when paid or taken by the employees. Full-time employees are entitled to ten days paid vacation leave after one year, fifteen days of vacation per year after they have been employed five years and twenty days of vacation per year after they have been employed ten years or more. Part-time employees who work at least 20 hours per week earn vacation leave of five days per year.

Upon termination, an employee will be compensated for earned but unused vacation leave at their final rate of pay up to the maximum hours per the City's policy. The limit on the accumulation of vacation leave is 160, 240 and 320 hours for years of continuous employment of one to four, five to nine and ten plus, respectively. Full-time employees earn ten hours of sick leave for each full month of service. Part-time employees, who are employed to work not less than 20 hours per week, receive five hours of sick leave for each month of employment. Sick leave may accrue indefinitely with no limit set. Upon termination, an employee shall be compensated for twenty-five percent (25%) of earned but unused sick leave, at their final rate of pay.

Note 9 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no decreases in insurance coverage from the prior year.

The City pays an annual premium to Kansas Municipal Insurance Trust for its worker's compensation and employer's liability insurance coverage. The agreement to participate provides that the Municipalities will be self-sustaining through member premiums. Additional premiums may be due if total claims for the pool are different than what has been anticipated by pool administrator.

The City continues to carry commercial insurance for all other risks of loss, including general liability, crime, inland marine, errors and omissions, business auto, and property. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 10 – 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. KPER's financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. 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 $43,578 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 $411,777. 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 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 11 – Evaluation of Subsequent Events

The City has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, which is the date the financial statement was available for issue.

Regulatory-Required Supplementary Information

SCHEDULE 1

CITY OF OGDEN, KANSAS
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund:					
General Fund	$ 961,670	$ -	$ 961,670	$ 887,138	$ (74,532)
Special Purpose Funds:					
Employee Benefit Fund	228,635	-	228,635	226,960	(1,675)
Special Highway Fund	103,055	-	103,055	82,992	(20,063)
Special Parks and Recreation Fund	21,260	-	21,260	2,578	(18,682)
Equipment Reserve Fund	80,000	-	80,000	21,927	(58,073)
Bond and Interest Fund:					
Bond and Interest Fund	456,493	-	456,493	456,460	(33)
Business Funds:					
Sewer System Revenue Fund	661,551	-	661,551	161,781	(499,770)
Water System Revenue Fund	489,419	-	489,419	422,965	(66,454)

CITY OF OGDEN, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad valorem tax	$ 190,075	$ 196,852	$ (6,777)
Delinquent tax	7,617	-	7,617
Motor vehicle tax	24,681	22,109	2,572
Recreational vehicle tax	235	201	34
16/20 M vehicle tax	86	80	6
Watercraft tax	103	62	41
Commercial vehicle tax	-	71	(71)
Local compensating tax	60,269	42,000	18,269
Sales tax	197,576	230,000	(32,424)
Riley County sales tax	74,850	-	74,850
Liquor tax	2,534	312	2,222
Utility franchise	116,746	96,000	20,746
Dog tags	270	300	(30)
Fees and permits	5,966	5,000	966
Swimming pool fees	4,898	5,000	(102)
Miscellaneous	84,148	5,000	79,148
Weed special assessment	7,689	4,000	3,689
Police fines	31,949	30,000	1,949
Interest on idle money	59,927	51,000	8,927
Library receipts	-	100	(100)
Community center	1,930	7,000	(5,070)
Community center - deposits	-	-	-
Total Receipts	871,549	$ 695,087	$ 176,462
Expenditures			
General			
Personnel services	316,680	$ 311,000	$ 5,680
Contractual services	272,595	199,000	73,595
Commodities	75,865	75,000	865
Administrative and miscellaneous	-	5,000	(5,000)
Total General	665,140	590,000	75,140

CITY OF OGDEN, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Expenditures (continued)			
General Court			
Personnel services	$ 23,448	$ 20,300	$ 3,148
Contractual services	27,959	20,700	7,259
Commodities	743	5,000	(4,257)
Total General Court	52,150	46,000	6,150
Swimming Pool			
Personnel services	15,072	20,500	(5,428)
Contractual services	590	5,000	(4,410)
Commodities	11,299	12,000	(701)
Total Swimming Pool	26,961	37,500	(10,539)
Park			
Contractual services	29	13,000	(12,971)
Commodities	-	4,500	(4,500)
Total Park	29	17,500	(17,471)
Community Center			
Personnel services	57,934	68,670	(10,736)
Contractual services	20,315	25,000	(4,685)
Commodities	23,302	12,000	11,302
Total Community Center	101,551	105,670	(4,119)
Library			
Personnel services	10,047	13,600	(3,553)
Contractual services	133	200	(67)
Commodities	204	1,100	(896)
Total Library	10,384	14,900	(4,516)
Other			
Street lighting	$ 30,923	$ 20,000	$ 10,923
Special assessments	-	130,100	(130,100)
Capital outlay	-	-	-
Total Other Expenditures	30,923	150,100	(119,177)
Total Expenditures	887,138	$ 961,670	$ (74,532)
Receipts Over (Under) Expenditures	(15,589)		
Unencumbered Cash, Beginning	312,709		
Unencumbered Cash, Ending	$ 297,120		

CITY OF OGDEN, KANSAS
EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad valorem tax	$ 205,937	$ 213,280	$ (7,343)
Delinquent tax	6,011	-	6,011
Motor vehicle tax	20,743	20,848	(105)
Recreational vehicle tax	173	189	(16)
16/20 M vehicle tax	49	76	(27)
Watercraft tax	97	59	38
Commercial vehicle tax	-	67	(67)
Total Receipts	233,010	$ 234,519	$ (1,509)
Expenditures			
Payroll taxes	40,497	$ 44,000	$ (3,503)
Retirement contributions	43,578	46,000	(2,422)
Health insurance	133,936	117,000	16,936
State unemployment	526	635	(109)
Workmans' compensation	8,423	21,000	(12,577)
Total Expenditures	226,960	$ 228,635	$ (1,675)
Receipts Over (Under) Expenditures	6,050		
Unencumbered Cash, Beginning	13,414		
Unencumbered Cash, Ending	$ 19,464		

CITY OF OGDEN, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
County transfers - gas	$ 3,883	$ 4,530	$ (647)
State of Kansas gas tax	45,408	54,440	(9,032)
Reimbursed expenses	495	200	295
Total Receipts	49,786	$ 59,170	$ (9,384)
Expenditures			
Contractual services	4,823	$ 10,000	$ (5,177)
Commodities (street repair)	78,169	93,055	(14,886)
Total Expenditures	82,992	$ 103,055	$ (20,063)
Receipts Over (Under) Expenditures	(33,206)		
Unencumbered Cash, Beginning	94,881		
Unencumbered Cash, Ending	$ 61,675		

CITY OF OGDEN, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Liquor tax	$ 2,534	$ 312	$ 2,222
Rents and fees	5,120	-	5,120
Sports deposit	(20)	-	(20)
Total Receipts	7,634	$ 312	$ 7,322
Expenditures			
Contractual services	616	$ 3,000	$ (2,384)
Commodities	1,962	5,000	(3,038)
Cash forward	-	13,260	(13,260)
Total Expenditures	2,578	$ 21,260	$ (18,682)
Receipts Over (Under) Expenditures	5,056		
Unencumbered Cash, Beginning	26,005		
Unencumbered Cash, Ending	$ 31,061		

CITY OF OGDEN, KANSAS
SPECIAL EVENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual
Receipts	
Event receipts	$ -
Total Receipts	-
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	984
Unencumbered Cash, Ending	$ 984

CITY OF OGDEN, KANSAS
CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual
Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Capital outlay	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	606,069
Unencumbered Cash, Ending	$ 606,069

CITY OF OGDEN, KANSAS
EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Transfer from Sewer Fund	$ 15,000	$ 15,000	$ -
Total Receipts	15,000	$ 15,000	$ -
Expenditures			
Commodities	21,927	$ 80,000	$ (58,073)
Total Expenditures	21,927	$ 80,000	$ (58,073)
Receipts Over (Under) Expenditures	(6,927)		
Unencumbered Cash, Beginning	85,000		
Unencumbered Cash, Ending	$ 78,073		

CITY OF OGDEN, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Revenues			
Ad valorem tax	$ 47,898	$ 49,607	$ (1,709)
Delinquent tax	1,581	-	1,581
Motor vehicle tax	5,270	5,280	(10)
Recreational vehicle tax	49	48	1
16/20 M vehicle tax	13	19	(6)
Special assessments	188,932	374,594	(185,662)
Commerical vehicle tax	-	17	(17)
Watercraft tax	25	15	10
Transfer from Sewer System Revenue fund	130,000	130,000	-
Transfer from Water System Revenue fund	100,000	100,000	-
Delinquent assessments	-	(190,000)	190,000
Total Revenues	473,768	$ 469,580	$ 4,188
Expenditures			
Principal payments	387,093	$ 387,093	$ -
Interest and fee payments	69,367	69,400	(33)
Total Expenditures	456,460	$ 456,493	$ (33)
Receipts Over (Under) Expenditures	17,308		
Unencumbered Cash, Beginning	276,492		
Unencumbered Cash, Ending	$ 293,800		

CITY OF OGDEN, KANSAS
BOND AND INTEREST RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual
Receipts	
Miscellaneous	$ -
Total Receipts	-
Expenditures	
Transfer to Bond and Interest fund	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	100,610
Unencumbered Cash, Ending	$ 100,610

CITY OF OGDEN, KANSAS
SEWER SYSTEM REVENUE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Sales/charges	$ 115,988	$ 120,000	$ (4,012)
Total Receipts	115,988	$ 120,000	$ (4,012)
Expenditures			
Contractual services	8,595	$ 28,000	$ (28,000)
Commodities	8,186	21,000	(12,405)
Capital outlay	-	200,000	(191,814)
Cash forward	-	267,551	(267,551)
Transfer to Equipment Reserve fund	15,000	15,000	-
Transfer to Bond and Interest fund	130,000	130,000	-
Total Expenditures	161,781	$ 661,551	$ (499,770)
Receipts Over (Under) Expenditures	(45,793)		
Unencumbered Cash, Beginning	686,697		
Unencumbered Cash, Ending	$ 640,904		

CITY OF OGDEN, KANSAS
WATER SYSTEM REVENUE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Sales tax and water protection	$ 1,875	$ 1,800	$ 75
Sales/charges	242,526	223,500	19,026
Tower rental	20,036	-	20,036
Late charges	6,305	2,000	4,305
Total Receipts	270,742	$ 227,300	$ 43,442
Expenditures			
Personnel services	115,642	$ 131,000	$ (15,358)
Contractual services	91,394	55,000	36,394
Commodities	114,436	50,000	64,436
Sales tax and protection fees	1,493	4,000	(2,507)
Capital outlay	-	34,500	(34,500)
Transfer to Bond and Interest fund	100,000	100,000	-
Cash forward	-	114,919	(114,919)
Total Expenditures	422,965	$ 489,419	$ (66,454)
Receipts Over (Under) Expenditures	(152,223)		
Unencumbered Cash, Beginning	380,365		
Unencumbered Cash, Ending	$ 228,142		