CITY OF COLUMBUS, KANSAS

For the Year Ended December 31, 2023
Regulatory Basis Financial Statements and
Independent Auditors' Report with
Regulatory Required Supplemental Information

CITY OF COLUMBUS, KANSAS

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Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Columbus, 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 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 Columbus, Kansas 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 of Columbus, Kansas 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 of Columbus, Kansas, 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 Columbus, Kansas 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.

Responsibility 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 Columbus, Kansas' 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 Columbus, Kansas' 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 Columbus, Kansas' 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 (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 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.

Prior Year Comparative Numbers

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basis financial statement of the City of Columbus, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated April 28, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, bur are available at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipalservices. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information 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. In our opinion, the 2022 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, 2022, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

May 13, 2024
Fort Scott, Kansas

CITY OF COLUMBUS, 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	Cash Balance December 31, 2023	December 31, 2022
General Fund	$ 706,300.44	$ 2,663,998.92	$ 2,457,809.24	$ 912,490.12	$ 28,824.13	$ 941,314.25	$ 737,845.82
Special Purpose Funds:							
Special Street	16,258.68	77,913.16	12,540.91	81,630.93	-	81,630.93	16,258.68
Library	2,769.14	148,174.11	148,000.00	2,943.25	-	2,943.25	2,769.14
Employee Benefits	33,285.54	502,926.72	427,085.20	109,127.06	15,250.71	124,377.77	33,285.54
Economic Development	351,441.46	2,750.00	20,542.25	333,649.21	-	333,649.21	351,441.46
Capital Improvement	315,845.96	100,140.00	80,123.63	335,862.33	-	335,862.33	316,478.66
Equipment Reserve	271,129.96	142,396.20	100,881.62	312,644.54	-	312,644.54	272,417.96
Special Street Improvement	68,261.65	163,650.00	32,928.21	198,983.44	-	198,983.44	68,261.65
Recreation	5,135.47	33,724.48	38,859.95	-	-	-	5,135.47
Special Park	32,054.23	1,896.94	-	33,951.17	-	33,951.17	32,054.23
Special Liability	46,461.46	28.83	-	46,490.29	-	46,490.29	46,461.46
Tourism and Convention	20,787.55	465.28	4,250.00	17,002.83	-	17,002.83	20,787.55
Pathways Grant	43,789.28	57,572.18	72,409.75	28,951.71	(54.36)	28,897.35	43,769.55
Law Enforcement Trust	27,174.15	7,871.00	12,800.42	22,244.73	-	22,244.73	27,565.43
Business Funds:							
Water Utility	524,836.53	1,113,054.54	1,085,187.83	552,703.24	52,909.26	605,612.50	598,105.73
Sewage Utility	396,452.62	534,659.46	531,646.08	399,466.00	26,135.93	425,601.93	399,893.38
Refuse Utility	402,660.36	357,586.18	355,393.17	404,853.37	13,706.03	418,559.40	415,618.48
Sewer Cost of Issuance	3,824.85	-	-	3,824.85	-	3,824.85	3,824.85
Utility Reserve	229,104.25	259,469.00	2,020.00	486,553.25	-	486,553.25	245,314.89
Trust Funds:							
Fire Prevention Trust	10,357.30	150.00	1,934.83	8,572.47	-	8,572.47	10,357.30
Gifts and Grants Trust	465,763.14	3,960.00	56,524.08	413,199.06	-	413,199.06	465,763.14
Ella Long Trust	4,553.70	68.78	-	4,622.48	-	4,622.48	4,553.70
	$ 3,978,247.72	$ 6,172,455.78	$ 5,440,937.17	$ 4,709,766.33	$ 136,771.70	$ 4,846,538.03	$ 4,117,964.07
				Composition of Cash			
				Checking Accounts		1,645,252.44	521,333.16
				Municipal Investment Pool		2,801,285.59	3,580,332.95
				Certificates of Deposit		400,000.00	16,297.96
				Total Reporting Entity		$ 4,846,538.03	$ 4,117,964.07

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of the City of Columbus, Kansas, has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. The more significant of the City's accounting policies follow.

Reporting Entity
The City of Columbus, Kansas, is a municipal corporation governed by an elected ten-member council. Related municipal entities may be included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

The following is a brief review of related entities:

- The Columbus Housing Authority operates the City's housing project. The Housing Authority can sue and be sued, and can buy, sell or lease real property. The City must approve Bond ordinances.
- The City of Columbus 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 be approved by the City.
- The City of Columbus Recreation Commission oversees recreation activities. The recreation commission operates as a separate governing body but the City levies taxes for the recreation commission and the recreation commission has only the powers granted by Statute K.S.A. 12-1928.

There are no other separate entities related to the City which should be accounted for in the City's financial statements.

The City has elected to exclude the related entities from the basic financial statement. Separate financial statements are not available for the related entity.

Basis of Presentation - Fund Accounting
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 on specific activities or attaining certain objectives in accordance with special regulations, restriction, or limitations.

The following types of funds comprise the financial activities of the City of Columbus, Kansas:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting (Continued)

Special Purposes Funds – 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 Funds – funds financed in whole or part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

Trust and Agency Funds -- to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Expendable Trust Funds and Agency Funds.

Regulatory Basis of Accounting and Departures 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 for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the 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.

As discussed previously, related municipal entities are not included in this financial statement.

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.

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. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The City is required to hold a revenue neutral rate hearing on or before September 20th if the city plans to raise property taxes over the revenue neutral amount. The City did not hold a revenue neutral rate hearing before adoption of the budget for the year being audited since the revenue neutral rate was not exceeded.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)
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 Recreation, and Pathway Grant budgets were amended this year as stated in Note 9.

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, reserve accounts established by bond ordinances, and the following special revenue funds:

- Equipment Reserve Fund (K.S.A. 12-1, 117)
- Capital Improvement Fund (K.S.A. 12-1, 118)
- Special Liability Fund (K.S.A. 75-6110)
- Special Street Improvement Fund (K.S.A. 68-590)
- Utility Reserve Fund (K.S.A. 12-825d)

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

Cash and Investments
Cash includes amounts in demand deposit checking accounts. State statutes authorize Cities to invest in demand and time deposits as well as U.S. Treasury obligations. Investments consist of interest-bearing demand deposits accounts and Certificates of Deposit, and are recorded at cost.

Compensated Absences
Full-time employees earn and accumulate vacation leave based upon years of service to the City. Each full-time employee with less than one year of service earn four hours of vacation for each month of employment. Employees with more than one year and less than ten years of service earn eight hours of vacation for each month of service. Employees with ten years and less than fifteen years of service earn ten hours of vacation for each month of service; Employees with fifteen years or more of service earn at a rate of 13.5 hours per month. No more than ninety-six hours of accrued vacation leave may be carried over from one calendar year to the next. Any employee with an annual leave balance greater than forty (40) hours as of June 1st or December 1st of any given year is eligible to buy back a portion of their accumulated annual leave. The maximum amount of leave time that can be bought each calendar year is forty (40) hours. All accumulated

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences (Continued)
annual allotment of forty (40) hours has been met. Any employee requesting hours to be bought back must have an annual leave bank balance of at least forty (40) hours after the buy back. Requests for buybacks of annual leave must be submitted by the 5th day of June and/or December. Buy backs are available only these two times each year. Accrued vacation leave is paid once employment with the City is ended.

Sick leave shall accrue at varying rates for personnel based upon their initial date of employment and employment status. Full-time employees shall earn eight hours of sick leave for each full month of service. Part-time employees who work not less than twenty hours per week shall receive four hours per month of service. Accumulated sick leave is not paid when employment with the City is ended.

The City records a liability for compensated absences which meet the following criteria:

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material.

In accordance with the above criteria, the City has not accrued a liability for vacation pay which has been earned but not taken by City employees in as much as the liability is not considered to be material.

Pension Plan
Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer statewide pension plan. The City's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State.

Termination and Post Employment Benefits
No termination benefits are provided to City employees when employment with the City ends except for the accrued compensated absences as discussed in Note 1.

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 local government 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 government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 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 or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. At December 31, such taxes are a lien on the property.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance With Kansas Statutes

This financial statement and the regulatory-required supplementary information is designed to show compliance with the cash basis and budget laws of Kansas. The City was in apparent compliance with these laws.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statue requires banks eligible to hold the City's funds have a main or branch bank in the county in which the Government 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 Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Government'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 Government has no investment policy that would further limit its investment choices, but has limited the investments to time deposits at eligible financial institutions.

Concentration of credit risk. State statutes place no limit on the amount the Government 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 Government'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 does not have any "peak periods" designated.

3. DEPOSITS AND INVESTMENTS (Continued)

At December 31, 2023 the City's carrying amount of deposits was $2,045,252.44 and the bank balance was $2,166,696.75. The bank balances were held primarily at one bank resulting in credit risk. Of the bank balance, $255,197.68 was covered by federal depository insurance, $1,326,165.34 was secured by securities pledged totaling $1,326,165.34, and $585,333.73 was left unsecured.

At December 31, 2023 the City had invested $2,801,285.59 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasure and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligation of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of the funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. 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 and 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 1.00% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $111,815.70 for the year ended December 31, 2023.

4. DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $1,316,058. The total net pension liability as of June 30, 2023 was $10,693,000,939. 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 nonemployer 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.

5. MAJOR CUSTOMERS AND SUPPLIERS

During the year, the City purchased water from two public wholesale water supply districts for resale to City customers of the Water Utility Fund. The cost of the water purchased was $591,898.43.

6. 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; employees health and life; and natural disasters. The City manages these risks of loss through various insurance policies.

7. INTERFUND TRANSFERS

Operating transfers during the year and the related regulatory authority were as follows:

To Fund	From Fund	Regulatory Authority	Amount
Equipment Reserve	General	KSA 12-1, 117	$ 100,000.00
Special Street Improvement	General	KSA 68-590	150,000.00
Capital Improvement	General	KSA 12-1, 118	100,000.00
Utility Reserve	Water Utility	KSA 12-825d	90,319.00
Utility Reserve	Sewer Utility	KSA 12-825d	105,000.00
Utility Reserve	Refuse Utility	KSA 12-825d	60,000.00

The above transfers are included in the expenditures of the disbursing fund and included in the revenue of the receiving fund as required by the cash basis and budgets laws of Kansas and for budget comparison purposes.

8. CONTINGENCIES

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the City.

9. BUDGET AMENDMENTS

The budgets for the following funds were amended as follows:

RECREATION FUND	Original Budget	Amended Budget
Receipts		
Taxes	$ 37,470.00	$ 37,470.00
Total Receipts	37,470.00	37,470.00
Undemcumbered Cash, Beginning of Year	5,135.00	5,135.00
Total Resources	$ 42,605.00	$ 42,605.00
Expenditures		
Recreation	$ 37,470.00	$ 42,605.00
Total Expenditures	$ 37,470.00	$ 42,605.00

PATHWAYS GRANT FUND	Original Budget	Amended Budget
Receipts		
Grant Income	$ 50,000.00	$ 50,000.00
Total Receipts	50,000.00	50,000.00
Undemcumbered Cash, Beginning of Year	43,789.00	43,789.00
Total Resources	$ 93,789.00	$ 93,789.00
Expenditures		
General Government	$ 65,000.00	$ 75,000.00
Total Expenditures	$ 65,000.00	$ 75,000.00

10. CAPITAL PROJECTS

In 2021 General Obligation bonds were issued to pay for Street improvements and Utility renovations. Project authorizations compared to actual expenses are as follows:

Bond Proceeds	$ 1,075,000.00
CDBG Grant	600,000.00
Other Local	544,869.00
Total Authorization	$ 2,219,869.00
Expenditures to Date	$ 2,023,614.95

11. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2023 through May 13, 2024, the date the financial statements were available for issue. During this period, there were no subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.

12. LONG-TERM DEBT OBLIGATIONS

Details about the City's long-term obligations, changes in long term debt, and current maturities for the next five years and thereafter are recorded on the following two pages:

12. LONG TERM OBLIGATIONS (Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions / New Debt	Reductions / PrincipalPaid	Balances End of Year	Interest Paid
General Obligation Bonds									
Sewer Series 2019	3.00%	12/19/2019	$ 1,290,000	3/1/2034	$ 1,290,000	$ -	$ 90,000	$1,200,000	$ 37,350
Series 2021	0.5-3.0%	9/1/2021	1,075,000	9/1/2041	1,025,000	-	45,000	980,000	21,815
Total General Obligation Bonds					2,315,000	-	135,000	2,180,000	59,165
State of Kansas Revolving Loans									
KDOT #TR-0054	3.60%	4/2/2007	484,600	8/1/2027	148,551	-	27,654	120,897	5,348
KDH&E #C20 1742 01	2.60%	11/2/2006	700,000	3/1/2030	300,069	-	36,731	263,338	7,564
Total State of Kansas Revolving Loans					448,620	-	64,385	384,235	12,912
Lease Purchase Agreement									
Fire Truck	2.48%	7/25/2019	171,600	2/1/2024	70,363	-	34,751	35,612	1,745
Total Lease Purchase Agreement					70,363	-	34,751	35,612	1,745
Total Long Term Debt					$ 2,833,983	$ -	$ 234,136	$2,599,847	$ 73,822

	2024	2025	2026	2027	2028	2029 2033	2034 2038	2039 2043	Totals
PRINCIPAL									
General Obligation Bonds									
Sewer Series 2019	$ 95,000	$ 95,000	$ 100,000	$ 105,000	$ 105,000	$ 575,000	$ 125,000	$ -	$ 1,200,000
Series 2021	50,000	50,000	50,000	50,000	50,000	255,000	285,000	190,000	980,000
Total General Obligation Bonds	145,000	145,000	150,000	155,000	155,000	830,000	410,000	190,000	2,180,000
State of Kansas Revolving Loans									
KDOT TR-0054	28,650	29,682	30,750	31,815	-	-	-	-	120,897
KDH&E #C20 1742	37,692	38,678	39,691	40,729	41,795	64,753	-	-	263,338
Total State of Kansas Revolving Loans	66,342	68,360	70,441	72,544	41,795	64,753	-	-	384,235
Lease Purchase Agreement									
Fire Equipment	35,612	-	-	-	-	-	-	-	35,612
Total Lease Purchase Agreement	35,612	-	-	-	-	-	-	-	35,612
Total Principal	$ 246,954	$ 213,360	$ 220,441	$ 227,544	$ 196,795	$ 894,753	$ 410,000	$ 190,000	$ 2,599,847
INTEREST									
General Obligation Bonds									
Sewer Series 2019	$ 34,575	$ 31,725	$ 28,800	$ 25,725	$ 22,575	$ 63,075	$ 1,875	$ -	$ 208,350
Series 2021	21,500	21,050	20,600	19,975	19,350	84,250	52,950	11,550	$ 251,225
Total General Obligation Bonds	56,075	52,775	49,400	45,700	41,925	147,325	54,825	11,550	459,575
State of Kansas Revolving Loans									
KDOT TR-0054	4,352	3,321	2,252	1,145	-	-	-	-	11,070
KDH&E #C20 1742	6,603	5,617	4,605	3,566	3,907	284	-	-	24,582
Total State of Kansas Revolving Loans	10,955	8,938	6,857	4,711	3,907	284	-	-	35,652
Lease Purchase Agreement									
Fire Equipment	883	-	-	-	-	-	-	-	883
Total Lease Purchase Agreement	883	-	-	-	-	-	-	-	883
Total Interest	$ 67,913	$ 61,713	$ 56,257	$ 50,411	$ 45,832	$ 147,609	$ 54,825	$ 11,550	$ 496,110

CITY OF COLUMBUS, KANSAS

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended December 31, 2023

Schedule 1

CITY OF COLUMBUS, 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)
General Fund	$ 2,458,000.00	$ 229,545.03	$ 2,687,545.03	$ 2,457,809.24	$ (229,735.79)
Special Revenue Funds:					
Special Street	87,541.00	-	87,541.00	12,540.91	(75,000.09)
Library	148,000.00	-	148,000.00	148,000.00	-
Employee Benefits	535,000.00	-	535,000.00	427,085.20	(107,914.80)
Economic Development	25,000.00	-	25,000.00	20,542.25	(4,457.75)
Recreation	42,605.00	-	42,605.00	38,859.95	(3,745.05)
Special Park	10,000.00	-	10,000.00	-	(10,000.00)
Tourism and Convention	5,000.00	-	5,000.00	4,250.00	(750.00)
Pathways Grant	75,000.00	-	75,000.00	72,409.75	(2,590.25)
Enterprise Funds:					
Water Utility	1,120,000.00	-	1,120,000.00	1,085,187.83	(34,812.17)
Sewage Utility	600,000.00	-	600,000.00	531,646.08	(68,353.92)
Refuse Utility	400,000.00	-	400,000.00	355,393.17	(44,606.83)
	$ 5,506,146.00				

CITY OF COLUMBUS, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 640,940.90	$ 686,342.92	$ 727,532.00	$ (41,189.08)
Delinquent	20,563.70	25,046.40	-	25,046.40
Motor vehicle	88,709.87	91,208.38	100,259.00	(9,050.62)
Special assessments	-	8,183.94	-	8,183.94
Sales tax	1,116,659.80	1,085,544.93	867,000.00	218,544.93
State special alcohol tax	2,033.47	1,896.93	4,341.00	(2,444.07)
Intergovernmental				
State connecting links	4,259.99	4,259.99	-	4,259.99
KLINK Reimbursement grant	-	189,188.62	1,500.00	187,688.62
Licenses and Permits				
Utility franchise taxes	230,375.51	224,275.19	200,000.00	24,275.19
Licenses, fees and permits	14,528.00	12,441.50	7,300.00	5,141.50
Township fire protection fee:	45,932.21	62,194.42	57,000.00	5,194.42
Fines, Forfeitures and Penalties				
Municipal court fines & fees	60,070.91	36,477.97	55,300.00	(18,822.03)
Use of Money and Property				
Interest earned	36,606.64	174,501.86	20,000.00	154,501.86
Swimming pool	21,883.00	22,450.50	20,000.00	2,450.50
Sale of lots	5,525.00	3,375.00	5,000.00	(1,625.00)
Grave openings	7,325.00	7,300.00	5,000.00	2,300.00
In Lieu of taxes	1,332.41	1,332.41	1,330.00	2.41
Community Building rent	2,370.00	1,540.00		1,540.00
Other Income				
Reimbursements	18,697.36	14,287.41	(27,569.00)	41,856.41
Miscellaneous	16,343.87	12,150.55	-	12,150.55
Operating Transfer from Other Funds				
Water Utility	20,000.00	-	-	-
Sewage Utility	20,000.00	-	-	-
Refuse Utility	20,000.00	-	-	-
Total Receipts	2,394,157.64	2,663,998.92	$ 2,043,993.00	$ 620,005.92

CITY OF COLUMBUS, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Legislative	$ 62,671.72	$ 45,986.20	$ 70,000.00	$ (24,013.80)
Administrative	302,984.65	292,580.89	350,000.00	(57,419.11)
Street Department	625,677.69	615,490.82	550,000.00	65,490.82
Cemetary	52,782.04	60,258.33	85,000.00	(24,741.67)
Park Department	49,779.21	26,978.15	75,000.00	(48,021.85)
Swimming Pool Department	57,385.05	58,171.06	105,000.00	(46,828.94)
Property	125,218.57	117,123.82	110,000.00	7,123.82
Court	93,517.15	83,279.09	110,000.00	(26,720.91)
Police Department	467,354.49	477,808.50	550,000.00	(72,191.50)
Animal Control	31,944.75	37,732.94	60,000.00	(22,267.06)
Fire Department	260,172.24	255,903.71	360,000.00	(104,096.29)
Contingencies	-	-	33,000.00	(33,000.00)
Debt Service				
Lease purchase agreements	36,495.73	36,495.73	-	36,495.73
Operating Transfers to Other Funds				
Capital Improvement	15,000.00	100,000.00	-	100,000.00
Equipment Reserve	68,200.00	100,000.00	-	100,000.00
Special Street Improvement	25,000.00	150,000.00	-	150,000.00
Subtotal			2,458,000.00	
Adjustments for Qualifying Budget Credits				
Reimbursements over budget	-	-	229,545.03	(229,545.03)
Total Expenditures	2,274,183.29	2,457,809.24	$ 2,687,545.03	$ (229,735.79)
Receipts Over(Under) Expenditu -	119,974.35	206,189.68		
Unencumbered Cash, Beginning	586,326.09	706,300.44		
Unencumbered Cash, Ending	$ 706,300.44	$ 912,490.12		

CITY OF COLUMBUS, KANSAS
SPECIAL STREET FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State gasoline tax	$ 79,584.53	$ 77,913.16	$ 84,860.00	$ (6,946.84)
Total Receipts	79,584.53	77,913.16	$ 84,860.00	$ (6,946.84)
Expenditures				
Public Streets				
Capital Outlay	50,784.94	-	$ 75,000.00	$ (75,000.00)
Debt Service				
State of Kansas Revolving Loan	12,540.91	12,540.91	12,541.00	(0.09)
Total Expenditures	63,325.85	12,540.91	$ 87,541.00	$ (75,000.09)
Receipts Over(Under) Expenditure	16,258.68	65,372.25		
Unencumbered Cash, Beginning	-	16,258.68		
Unencumbered Cash, Ending	$ 16,258.68	$ 81,630.93		

CITY OF COLUMBUS, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 113,257.02	$ 116,125.91	$ 135,156.00	$ (19,030.09)
Delinquent	-	4,547.41	-	4,547.41
Motor vehicle tax	20,897.57	27,500.79	17,715.00	9,785.79
Special assessments	-	-	(4,871.00)	4,871.00
Total Receipts	134,154.59	148,174.11	$ 148,000.00	$ 174.11
Expenditures				
Recreation				
Appropriation to Library Board	134,154.59	148,000.00	$ 148,000.00	$ -
Total Expenditures	134,154.59	148,000.00	$ 148,000.00	$ -
Receipts Over(Under) Expenditure	-	174.11		
Unencumbered Cash, Beginning	2,769.14	2,769.14		
Unencumbered Cash, Ending	$ 2,769.14	$ 2,943.25		

CITY OF COLUMBUS, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 336,583.02	$ 397,193.43	$ 462,275.00	$ (65,081.57)
Delinquent	-	14,176.87	-	14,176.87
Motor vehicle tax	63,160.52	86,845.02	52,658.00	34,187.02
Special assessments	-	-	(14,479.00)	14,479.00
Other Receipts				
Reimbursements	6,247.95	-	-	-
Misc	-	4,711.40	-	4,711.40
Total Receipts	405,991.49	502,926.72	$ 500,454.00	$ 2,472.72
Expenditures				
General Government				
Employee benefits	445,488.34	427,085.20	$ 535,000.00	$ (107,914.80)
Total Expenditures	445,488.34	427,085.20	$ 535,000.00	$ (107,914.80)
Receipts Over(Under) Expenditure	(39,496.85)	75,841.52		
Unencumbered Cash, Beginning	72,782.39	33,285.54		
Unencumbered Cash, Ending	$ 33,285.54	$ 109,127.06		

CITY OF COLUMBUS, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Cable Television payment	$ 37,661.79	$ -	$ -	$ -
Miscellaneous	-	2,750.00	-	2,750.00
Total Receipts	37,661.79	2,750.00	$ -	$ 2,750.00
Expenditures				
Economic Development	14,471.75	20,542.25	$ 25,000.00	$ (4,457.75)
Total Expenditures	14,471.75	20,542.25	$ 25,000.00	$ (4,457.75)
Receipts Over(Under) Expenditure	23,190.04	(17,792.25)		
Unencumbered Cash, Beginning	328,251.42	351,441.46		
Unencumbered Cash, Ending	$ 351,441.46	$ 333,649.21		

CITY OF COLUMBUS, KANSAS
CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Actual
Receipts			
Other Receipts			
Miscellaneous	$ 40,000.00	$ 140.00	
Operating Transfer from Other Funds			
General Fund	15,000.00	100,000.00	
Total Receipts	55,000.00	100,140.00	
Expenditures			
Capital Outlays			
Administrative	2,034.31	-	
Cemetery	8,950.00	5,000.00	
Parks	60,302.15	3,027.48	
Pool	-	39,375.00	
Property	36,529.23	21,459.73	
Police	16,004.06	11,261.42	
Animal Control	4,142.95	-	
Total Expenditures	127,962.70	80,123.63	
Receipts Over(Under) Expenditure	(72,962.70)	20,016.37	
Unencumbered Cash, Beginning	388,808.66	315,845.96	
Unencumbered Cash, Ending	$ 315,845.96	$ 335,862.33	

CITY OF COLUMBUS, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 27,715.00	$ 42,396.20
Intergovernmental		
Health and Environment grant	6,501.04	-
Operating Transfer from Other Funds		
General Fund	68,200.00	100,000.00
Total Receipts	102,416.04	142,396.20
Expenditures		
Capital Outlay		
Administrative	4,198.19	-
Parks	23,507.00	7,098.58
Property	3,784.18	207.86
Police	44,756.00	60,971.95
Animal control	27,186.48	-
Fire	5,413.95	32,603.23
Total Expenditures	108,845.80	100,881.62
Receipts Over(Under) Expenditure	(6,429.76)	41,514.58
Unencumbered Cash, Beginning	277,559.72	271,129.96
Unencumbered Cash, Ending	$ 271,129.96	$ 312,644.54

CITY OF COLUMBUS, KANSAS
SPECIAL STREET IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 1,800.00	$ 13,650.00
Intergovernmental		
CDBG grant	192,130.89	-
Operating Transfer from Other Funds		
General Fund	25,000.00	150,000.00
Total Receipts	218,930.89	163,650.00
Expenditures		
Public Streets		
Capital Outlay	631,509.29	32,928.21
Total Expenditures	631,509.29	32,928.21
Receipts Over(Under) Expenditure	(412,578.40)	130,721.79
Unencumbered Cash, Beginning	480,840.05	68,261.65
Unencumbered Cash, Ending	$ 68,261.65	$ 198,983.44

CITY OF COLUMBUS, KANSAS
RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 16,665.57	$ 27,890.35	$ 35,594.00	$ (7,703.65)
Delinquent	-	703.73	-	703.73
Motor vehicle tax	3,191.18	5,130.40	2,588.00	2,542.40
Neighborhood Rev Rebate	-	-	(712.00)	712.00
Intergovernmental				
Grant	195,500.00	-	-	-
Total Receipts	215,356.75	33,724.48	$ 37,470.00	$ (3,745.52)
Expenditures				
Safety				
Ad Valorem Tax Dist	212,714.00	38,859.95	$ 42,605.00	$ (3,745.05)
Total Expenditures	212,714.00	38,859.95	$ 42,605.00	$ (3,745.05)
Receipts Over(Under) Expenditure	2,642.75	(5,135.47)		
Unencumbered Cash, Beginning	2,492.72	5,135.47		
Unencumbered Cash, Ending	$ 5,135.47	$ -		

CITY OF COLUMBUS, KANSAS
SPECIAL PARK FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	$ 2,033.49	$ 1,896.94	$ 4,341.00	$ (2,444.06)
Other Receipts				
Miscellaneous	2,500.00	-	-	-
Total Receipts	4,533.49	1,896.94	$ 4,341.00	$ (2,444.06)
Expenditures				
Culture and Recreation	5,300.00	-	$ 10,000.00	$ (10,000.00)
Total Expenditures	5,300.00	-	$ 10,000.00	$ (10,000.00)
Receipts Over(Under) Expenditure	(766.51)	1,896.94		
Unencumbered Cash, Beginning	32,820.74	32,054.23		
Unencumbered Cash, Ending	$ 32,054.23	$ 33,951.17		

CITY OF COLUMBUS, KANSAS
SPECIAL LIABILITY FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Delinquent	$ 4.16	$ 28.81
Motor vehicle tax	-	0.02
Total Receipts	4.16	28.83
Expenditures		
Public Safety		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditure	4.16	28.83
Unencumbered Cash, Beginning	46,457.30	46,461.46
Unencumbered Cash, Ending	$ 46,461.46	$ 46,490.29

CITY OF COLUMBUS, KANSAS
TOURISM AND CONVENTION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Transient guest tax	$ 3,831.87	$ 465.28	$ 3,500.00	$ (3,034.72)
Total Receipts	3,831.87	465.28	$ 3,500.00	$ (3,034.72)
Expenditures				
General Government	80.40	4,250.00	$ 5,000.00	$ (750.00)
Total Expenditures	80.40	4,250.00	$ 5,000.00	$ (750.00)
Receipts Over(Under) Expenditure	3,751.47	(3,784.72)		
Unencumbered Cash, Beginning	17,036.08	20,787.55		
Unencumbered Cash, Ending	$ 20,787.55	$ 17,002.83		

CITY OF COLUMBUS, KANSAS
PATHWAYS GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Grant	$ 57,932.69	$ 57,572.18	$ 50,000.00	$ 7,572.18
Total Receipts	57,932.69	57,572.18	$ 50,000.00	$ 7,572.18
Expenditures				
General Government	49,529.47	72,409.75	$ 75,000.00	$ (2,590.25)
Total Expenditures	49,529.47	72,409.75	$ 75,000.00	$ (2,590.25)
Receipts Over(Under) Expenditure	8,403.22	(14,837.57)		
Unencumbered Cash, Beginning	35,386.06	43,789.28		
Unencumbered Cash, Ending	$ 43,789.28	$ 28,951.71		

CITY OF COLUMBUS, KANSAS
LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Licenses and Permits		
Licenses, fees and permits	$ 9,129.75	$ 7,871.00
Total Receipts	9,129.75	7,871.00
Expenditures		
Police		
Operating	14,971.56	12,800.42
Total Expenditures	14,971.56	12,800.42
Receipts Over(Under) Expenditure	(5,841.81)	(4,929.42)
Unencumbered Cash, Beginning	33,015.96	27,174.15
Unencumbered Cash, Ending	$ 27,174.15	$ 22,244.73

CITY OF COLUMBUS, KANSAS
WATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 1,048,627.24	$ 1,074,668.23	$ 1,094,222.00	$ (19,553.77)
Service charges	13,778.93	14,630.28	-	14,630.28
Other charges and fees	20,522.48	20,182.50	-	20,182.50
Nonoperating Revenue				
City Sales Tax	1,466.60	1,851.42	-	1,851.42
Reimbursments	3,498.35	-	-	-
Miscellaneous	5,319.70	1,722.11	-	1,722.11
Total Receipts	1,093,213.30	1,113,054.54	$ 1,094,222.00	$ 18,832.54
Expenditures and Transfers Subject to Budget				
Water Production				
Personal services	208,241.84	188,581.78	$ 178,570.00	$ 10,011.78
Contractual services	74,125.30	78,806.95	70,000.00	8,806.95
Commodities	666,424.96	661,879.87	650,000.00	11,879.87
Nonoperating Expenses				
Sales & water protection fees	16,496.54	16,681.60	20,000.00	(3,318.40)
Debt Service				
State of KS Revolving Loans	15,511.13	15,511.13	44,296.00	(28,784.87)
General Obligation Bonds				
Bond Principal	25,000.00	22,500.00	45,000.00	(22,500.00)
Bond Interest	10,388.94	10,907.50	21,815.00	(10,907.50)
Operating Transfers to Other Funds				
Utility Reserve	-	90,319.00	90,319.00	-
General	20,000.00	-	-	-
Total Expenditures	1,036,188.71	1,085,187.83	$ 1,120,000.00	$ (34,812.17)
Receipts Over(Under) Expenditure	57,024.59	27,866.71		
Unencumbered Cash, Beginning	467,811.94	524,836.53		
Unencumbered Cash, Ending	$ 524,836.53	$ 552,703.24		

CITY OF COLUMBUS, KANSAS
SEWAGE UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 515,632.02	$ 526,751.53	$ 526,000.00	$ 751.53
Service charges	7,077.35	7,507.93	-	7,507.93
Nonoperating Revenue				
Reimbursments	1,204.90	-	-	-
Miscellaneous	800.00	400.00	-	400.00
Total Receipts	524,714.27	534,659.46	$ 526,000.00	$ 8,659.46
Expenditures				
Sewer Treatment				
Personal services	129,365.97	108,776.07	$ 125,000.00	$ (16,223.93)
Contractual services	56,724.48	67,915.72	80,000.00	(12,084.28)
Commodities	30,993.22	29,224.15	40,000.00	(10,775.85)
Capital outlay	-	10,726.80	72,650.00	(61,923.20)
Debt Service				
State of KS Revolving Loans	49,245.84	49,245.84	50,000.00	(754.16)
General Obligation Bonds				
Principal	110,000.00	112,500.00	90,000.00	22,500.00
Interest	50,278.94	48,257.50	37,350.00	10,907.50
Operating Transfers to Other Funds				
Utility Reserve	48,000.00	105,000.00	105,000.00	-
General	20,000.00	-	-	-
Total Expenditures	494,608.45	531,646.08	$ 600,000.00	$ (68,353.92)
Receipts Over(Under) Expenditure	30,105.82	3,013.38		
Unencumbered Cash, Beginning	366,346.80	396,452.62		
Unencumbered Cash, Ending	$ 396,452.62	$ 399,466.00		

CITY OF COLUMBUS, KANSAS
REFUSE UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 334,945.88	$ 352,684.97	$ 326,500.00	$ (26,184.97)
Service charges	4,039.88	4,753.31	-	(4,753.31)
Nonoperating Revenue				
Reimbursments	2,040.16	-	-	-
Miscellaneous	-	147.90	-	(147.90)
Total Receipts	341,025.92	357,586.18	$ 326,500.00	$ (31,086.18)
Expenditures				
Garbage Treatment	438,343.81	295,393.17	$ 340,000.00	$ (44,606.83)
Operating Transfers to Other Funds				
Utility Reserve	-	60,000.00	60,000.00	-
General	20,000.00	-	-	-
Total Expenditures	458,343.81	355,393.17	$ 400,000.00	$ (44,606.83)
Receipts Over(Under) Expenditure	(117,317.89)	2,193.01		
Unencumbered Cash, Beginning	519,978.25	402,660.36		
Unencumbered Cash, Ending	$ 402,660.36	$ 404,853.37		

CITY OF COLUMBUS, KANSAS
SEWER COST OF ISSUANCE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Debt Service		
Cost of issuance	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditure	-	-
Unencumbered Cash, Beginning	3,824.85	3,824.85
Unencumbered Cash, Ending	$ 3,824.85	$ 3,824.85

CITY OF COLUMBUS, KANSAS
UTILITY RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ 4,150.00
Operating Transfer from Other Funds		
Water Utility	-	90,319.00
Sewage Utility	48,000.00	105,000.00
Refuse Utility	-	60,000.00
Total Receipts	48,000.00	259,469.00
Expenditures		
Nonoperating expense		
Capital Outlays		
Refuse Utility	74,281.91	-
Water Utility	126,824.29	2,020.00
Sewer Utility	142,623.40	-
Total Expenditures	343,729.60	2,020.00
Receipts Over(Under) Expenditure	(295,729.60)	257,449.00
Unencumbered Cash, Beginning	524,833.85	229,104.25
Unencumbered Cash, Ending	$ 229,104.25	$ 486,553.25

CITY OF COLUMBUS, KANSAS
FIRE PREVENTION TRUST
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 3,125.00	$ 150.00
Total Receipts	3,125.00	150.00
Expenditures		
Fire		
Contractual	1,306.18	1,934.83
Total Expenditures	1,306.18	1,934.83
Receipts Over(Under) Expenditure	1,818.82	(1,784.83)
Unencumbered Cash, Beginning	8,538.48	10,357.30
Unencumbered Cash, Ending	$ 10,357.30	$ 8,572.47

CITY OF COLUMBUS, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal grant governor's office	$ 232,881.57	$ -
Emergency Prepardness	-	3,960.00
Total Receipts	232,881.57	3,960.00
Expenditures		
Operating expenses		
Capital projects	-	56,524.08
Total Expenditures	-	56,524.08
Receipts Over(Under) Expenditure	232,881.57	(52,564.08)
Unencumbered Cash, Beginning	232,881.57	465,763.14
Unencumbered Cash, Ending	$ 465,763.14	$ 413,199.06

CITY OF COLUMBUS, KANSAS
ELLA LONG TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2023
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest earned	$ 20.41	$ 68.78
Total Receipts	20.41	68.78
Expenditures		
Operating expenses		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditure	20.41	68.78
Unencumbered Cash, Beginning	4,533.29	4,553.70
Unencumbered Cash, Ending	$ 4,553.70	$ 4,622.48