The City of Dighton, Kansas

Financial Statement

For the Year Ended December 31, 2023

The City of Dighton, Kansas
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For the Year Ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Dighton, Kansas 67839

Opinions

We have audited the accompanying financial statement of the City of Dighton, Kansas, which comprise the statement of receipts, expenditures and unencumbered cash as of December 31, 2023, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Dighton, as of December 31, 2023, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Dighton, on the basis of the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Dighton's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Dighton's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Dighton as of and for the year ended December 31, 2022 (not presented herein), and have issued our reported thereon dated June 2, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link: http://admin.ks.gov/offices/oar/municipal-services. The 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, 2022 (Schedule 2 as listed in the table of contents) is presented for the purposes of additional analysis and is not a required part of the basic financial statement. Such 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.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

June 10, 2024

The City of Dighton, 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	$ 535,244	$ 673,382	$ 593,002	$ 615,624	$ 24,004	$ 639,628
Special Purpose Funds:						
Employee Benefits Fund	68,793	141,152	186,987	22,958	79	23,037
Special Highway Fund	51,877	25,828	15,224	62,481	-	62,481
Special Parks Fund	5,772	11,699	7,202	10,269	117	10,386
Equipment Reserve Fund	270,753	50,000	268,147	52,606	-	52,606
Economic Development Fund	50,000	-	-	50,000	-	50,000
Capital Pharmacy Building Fund	29,121	65,313	94,434	-	-	-
2022 Drinking Water Protection Fund	-	65,399	-	65,399	-	65,399
Bond and Interest Fund:						
Bond & Interest Fund	104	126,169	122,680	3,593	-	3,593
Business Funds:						
Electric Utility Fund	1,243,160	1,429,751	1,166,176	1,506,735	61,766	1,568,501
Water Utility Fund	1,086,364	384,653	287,111	1,183,906	6,238	1,190,144
Trash Utility Fund	25,740	99,558	108,962	16,336	8,114	24,450
Sewer Utility Fund	106,793	87,382	165,994	28,181	1,021	29,202
Total Reporting Entity (Excluding Agency Funds)	$ 3,473,721	$ 3,160,286	$ 3,015,919	$ 3,618,088	$ 101,339	$ 3,719,427

Composition of Cash:		
Cash in Checking		$ 387,747
Money Market		1,790,207
Petty Cash		300
Time Deposits		1,563,518
Total Cash		3,741,772
Less: Agency Fund per Schedule 3		(22,345)
Total Reporting Entity (Exluding Agency Fund)		$ 3,719,427

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

The City of Dighton is a municipal corporation governed by an elected mayor and an elected five-member council. This financial statement presents the City of Dighton (the City). The City has no related municipal entities.

b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

c) Basis of Accounting

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

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

d) Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

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

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

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

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

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

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds, and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

There was a budget violation in Employee Benefits Fund and Special Parks Fund for $18,487 and $1,506, respectively. No other statute violations were noted for the year ending December 31, 2023.

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

NOTE 3 – DEPOSITS AND INVESTMENTS (CONT.)

Custodial Credit Risk- Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the City's carrying amount of deposits was $3,719,427 and the bank balance was $3,736,640. The bank balance was held by two (2) banks resulting in a concentration of credit risk. Of the bank balance, $987,312 was covered by federal depository insurance, $2,643,481 was collateralized with securities held by the pledging financial institutions' agents in the City's name, and the balance of $105,847 was unsecured.

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

NOTE 4 – INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Electric Utility Fund	Equipment Reserve Fund	K.S.A. 12-1,117	$ 50,000
Electric Utility Fund	Bond and Interest Fund	K.S.A. 12-825d	19,923
Capital Pharmacy Building Fund	General Fund	K.S.A. 79-2958	67,915

NOTE 5 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or before 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 contribution 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 to be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for KPERS for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City was $24,217 for KPERS for the year ended December 31, 2023.

NOTE 5 – DEFINED BENEFIT PENSION PLAN (CONT.)

Net Pension Liability

At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $267,902. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contribution of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 6 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

a) Other Post-Employment Benefits

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

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

b) Death and Disability Other Post-Employment Benefit

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

c) Other Employee Benefits

Vacation – Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. No vacation can be taken until a new employee has completed six months of employment. By December 31 of each year, vacation leave, up to forty hours, shall be paid to employees. There is no limitation of leave allowed to accumulate from year to year.

Each full-time employees will accrue vacation leave as follows:

Years of Service	Days Earned per Year
6 months – 1 year	5 days
1 – 10 years	10 days
10 – 20 years	15 days
Over 20 years	20 days

An employee shall be paid for all accumulated unused vacation shall be paid at their final rate of pay.

Sick Leave – Full-time employees earn eight hours of sick leave for each month of service. No employee can accumulate more than ninety days of sick leave. Upon termination, an employee shall be paid for one-third of all unused sick leave at their final rate of pay.

NOTE 7 – LONG-TERM DEBT

Changes in long-term liabilities for the City of Dighton 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 Paid
General Obligation Bonds:									
Series 2015	2.0 - 4.0%	4/1/2015	$ 1,640,000	9/1/2035	$ 1,215,000	$ -	$ 80,000	$ 1,135,000	$ 42,680

Current maturities of long-term debt and interest for the next years through maturity are as follow:

	Year 2024	2025	2026	2027	2028	2029	2030-35	Total
Principal:								
General Obligation Bonds	$ 80,000	$ 80,000	$ 85,000	$ 85,000	$ 90,000	$ 90,000	$ 625,000	$ 1,135,000
Interest:								
General Obligation Bonds	40,880	38,640	36,400	33,850	31,300	28,600	90,200	299,870
Total Principal and Interest	$ 120,880	$ 118,640	$ 121,400	$ 118,850	$ 121,300	$ 118,600	$ 715,200	$ 1,434,870

NOTE 8 – SUBSEQUENT EVENTS

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

The City of Dighton, Kansas

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The City of Dighton, Kansas

Regulatory - Required Supplementary Information

The City of Dighton, Kansas

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Schedule 1

The City of Dighton, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2023

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund:			
General Fund	$ 1,058,711	$ 593,002	$ (465,709)
Special Purpose Funds:			
Employee Benefits Fund	168,500	186,987	18,487
Special Highway Fund	66,876	15,224	(51,652)
Special Parks Fund	5,696	7,202	1,506
Bond and Interest Fund:			
Bond & Interest Fund	122,680	122,680	-
Business Funds:			
Electric Utility Fund	4,017,711	1,166,176	(2,851,535)
Water Utility Fund	292,531	287,111	(5,420)
Trash Utility Fund	116,578	108,962	(7,616)
Sewer Utility Fund	216,023	165,994	(50,029)

Schedule 2-1

The City of Dighton, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 291,162	$ 301,984	313,542	$ (11,558)
Back Taxes	8,647	14,266	2,500	11,766
Motor and Recreational Vehicle Tax	78,623	66,985	59,085	7,900
Total Taxes	378,432	383,235	375,127	8,108
Intergovernmental Revenue				
Liquor Tax	2,750	2,162	3,195	(1,033)
Compensating Use Tax	37,788	43,861	35,000	8,861
Local Sales Tax	102,523	98,039	105,000	(6,961)
Total Intergovernmental Revenue	143,061	144,062	143,195	867
Fines, Permits and Licenses				
Franchise Tax	13,427	15,667	13,000	2,667
Court Revenue	8,250	5,623	10,000	(4,377)
Fines, Permits and Licenses	11,514	9,986	5,500	4,486
Swimming Pool	10,738	10,083	10,000	83
Total Fines, Permits and Licenses	43,929	41,359	38,500	2,859
Interest Income	4,949	15,257	5,000	10,257
Reimbursements	1,625	12,979	15,000	(2,021)
Miscellaneous	6,592	8,575	1,000	7,575
Transfer	9,286	67,915	-	67,915
Total Receipts	587,874	673,382	$ 577,822	$ 95,560
Expenditures				
General Government				
Personal Services	$ 107,181	$ 100,665	$ 115,000	$ (14,335)
Contractual Services	21,486	33,118	25,000	8,118
Commodities	9,394	9,090	7,500	1,590
Capital Outlay	4,352	-	214,711	(214,711)
Miscellaneous	6,431	404	-	404
Total Personal Services	148,844	143,277	362,211	(218,934)
Beautification/Improvement				
Contractual Services	102	-	5,000	(5,000)
Commodities	-	528	7,500	(6,972)
Capital Outlay	-	-	15,000	(15,000)
Total Beautification/Improvement	102	528	27,500	(26,972)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Street Department				
Personal Services	$ 31,115	$ 35,726	$ 40,000	$ (4,274)
Contractual Services	21,337	47,636	35,000	12,636
Commodities	41,414	49,344	60,000	(10,656)
Capital Outlay	121,135	93,694	225,000	(131,306)
Total Street Department	215,001	226,400	360,000	(133,600)
Fire Department				
Personal Services	8,220	11,260	16,000	(4,740)
Contractual Services	7,760	9,011	10,000	(989)
Commodities	6,957	7,770	7,500	270
Capital Outlay	-	-	15,000	(15,000)
Total Fire Department	22,937	28,041	48,500	(20,459)
Pool				
Personal Services	16,169	22,385	30,000	(7,615)
Contractual Services	12,073	4,410	6,000	(1,590)
Commodities	13,042	17,340	25,000	(7,660)
Capital Outlay	-	-	30,000	(30,000)
Total Pool	41,284	44,135	91,000	(46,865)
Municipal Court				
Personal Services	6,000	6,000	6,000	-
Contractual Services	722	668	2,500	(1,832)
Commodities	-	1,058	1,500	(442)
Court Expense	7,194	5,772	11,000	(5,228)
Total Municipal Court	13,916	13,498	21,000	(7,502)
Police Department - Contractual	160,875	137,123	148,500	(11,377)
Total Expenditures	602,959	593,002	$ 1,058,711	(465,709)
Receipts Over (Under) Expenditures	(15,085)	80,380		$ 561,269
Unencumbered Cash, Beginning	550,329	535,244		
Unencumbered Cash, Ending	$ 535,244	$ 615,624		

Schedule 2-2

The City of Dighton, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 110,330	$ 101,155	$ 104,849	$ (3,694)
Back Taxes	2,561	3,765	2,000	1,765
Motor and Recreation Vehicle Tax	33,437	36,232	21,864	14,368
Miscellaneous	9,675	-	-	-
Total Receipts	156,003	141,152	$ 128,713	$ 12,439
Expenditures				
Social Security	22,618	27,292	25,500	1,792
KPERS	25,925	25,925	22,500	3,425
Department of Human Resources	328	323	500	(177)
Employee Health Insurance/Cafeteria Plan	76,844	121,442	100,000	21,442
Contractual Services	12,074	9,051	15,000	(5,949)
Miscellaneous	2,950	2,954	5,000	(2,046)
Total Expenditures	140,739	186,987	$ 168,500	18,487
Receipts Over (Under) Expenditures	15,264	(45,835)		$ (6,048)
Unencumbered Cash, Beginning	53,529	68,793		
Unencumbered Cash, Ending	$ 68,793	$ 22,958		

The City of Dighton, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
State of Kansas	$ 24,965	$ 25,828	$ 25,080	$ 748
Total Receipts	24,965	25,828	$ 25,080	$ 748
Expenditures				
Personal Services	11,434	12,970	15,000	(2,030)
Contractual Service	2,250	2,254	3,750	(1,496)
Commodities	-	-	33,126	(33,126)
Capital Outlay	-	-	15,000	(15,000)
Total Expenditures	13,684	15,224	$ 66,876	(51,652)
Receipts Over (Under) Expenditures	11,281	10,604		$ 52,400
Unencumbered Cash, Beginning	40,596	51,877		
Unencumbered Cash, Ending	$ 51,877	$ 62,481		

Schedule 2-4

The City of Dighton, Kansas
Special Parks Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Liquor Tax	$ 2,750	$ 2,162	$ 3,195	$ (1,033)
State Grant	9,537	9,537	-	9,537
Transfer from Electric Fund	25,000	-	-	-
Transfer from Water Fund	10,000	-	-	-
Total Receipts	47,287	11,699	$ 3,195	$ 8,504
Expenditures				
Personal Services	-	-	750	(750)
Contractual Services	5,029	3,824	1,946	1,878
Commodities	5,047	3,378	3,000	378
Capital Outlay	38,090	-	-	-
Total Expenditures	48,166	7,202	$ 5,696	1,506
Receipts Over (Under) Expenditures	(879)	4,497		$ 6,998
Unencumbered Cash, Beginning	6,651	5,772		
Unencumbered Cash, Ending	$ 5,772	$ 10,269		

The City of Dighton, Kansas
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer In	$ 200,000	$ 50,000
Total Receipts	200,000	50,000
Expenditures		
Principle Payments	-	-
Capital Outlay	-	268,147
Total Expenditures	-	268,147
Receipts Over (Under) Expenditures	200,000	(218,147)
Unencumbered Cash, Beginning	70,753	270,753
Unencumbered Cash, Ending	$ 270,753	$ 52,606

Schedule 2-6

The City of Dighton, Kansas
Economic Development Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
Appropriation to Board	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	50,000	50,000
Unencumbered Cash, Ending	$ 50,000	$ 50,000

The City of Dighton, Kansas
Capital Pharmacy Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Rental Income	$ 36,175	$ 65,313
Total Receipts	36,175	65,313
Expenditures and Transfers		
Pharmacy Rent Paid to Lane County	10,508	-
Contractual Services	7,193	26,519
Transfer to General Fund to Close Account	-	67,915
Total Expenditures	17,701	94,434
Receipts Over (Under) Expenditures	18,474	(29,121)
Unencumbered Cash, Beginning	10,647	29,121
Unencumbered Cash, Ending	$ 29,121	$ -

Schedule 2-8

The City of Dighton, Kansas
2022 Drinking Water Protection Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Funds	$ -	$ 65,000
Interest Income	-	399
Total Receipts	-	65,399
Expenditures and Transfers		
Transfer to Other Funds	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	65,399
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 65,399

The City of Dighton, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Property Tax	$ 89,564	$ 102,135	$ 106,179	$ (4,044)
Back Taxes	2,058	3,708	-	3,708
Motor and Recreation Vehicle Tax	850	403	17,587	(17,184)
Transfer from Electric Utility Fund	16,000	19,923	-	19,923
Total Receipts	108,472	126,169	$ 123,766	$ 2,403
Expenditures				
Principal	75,000	80,000	80,000	-
Interest	44,368	42,680	42,680	-
Total Expenditures	119,368	122,680	$ 122,680	-
Receipts Over (Under) Expenditures	(10,896)	3,489		$ 2,403
Unencumbered Cash, Beginning	11,000	104		
Unencumbered Cash, Ending	$ 104	$ 3,593		

Schedule 2-10

The City of Dighton, Kansas
Electric Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Net Collection Fees	$ 1,465,590	$ 1,393,682	$ 1,500,000	$ (106,318)
Interest Income	1,529	13,060	100	12,960
Miscellaneous	20,939	23,009	5,000	18,009
Transfer from ARPA	2,393	-	-	-
Total Receipts	1,490,451	1,429,751	$ 1,505,100	$ (75,349)
Expenditures				
Personal Services	27,838	31,494	35,000	(3,506)
Contractual Services	176,174	217,443	250,000	(32,557)
Commodities	61,336	37,413	250,000	(212,587)
Capital Outlay	35,050	122,414	2,637,711	(2,515,297)
Power Purchases	840,793	650,607	750,000	(99,393)
Sales Tax	42,611	36,882	45,000	(8,118)
Transfer to Water Fund	1,055,000	-	-	-
Transfer to Bond and Interest	16,000	19,923	-	19,923
Transfer to Special Parks	25,000	-	-	-
Transfer to Equipment Reserve Fund	50,000	50,000	50,000	-
Total Expenditures	2,329,802	1,166,176	$ 4,017,711	(2,851,535)
Receipts Over (Under) Expenditures	(839,351)	263,575		$ 2,776,186
Unencumbered Cash, Beginning	2,082,511	1,243,160		
Unencumbered Cash, Ending	$ 1,243,160	$ 1,506,735		

The City of Dighton, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Water Sales	$ 281,864	$ 346,136	$ 240,000	$ 106,136
Penalties	15,242	13,405	14,000	(595)
Miscellaneous	2,525	3,907	7,500	(3,593)
Interest Income	-	21,205	-	21,205
Transfer from ARPA	2,393	-	-	-
Transfer from Electric Fund	1,055,000	-	-	-
Total Receipts	1,357,024	384,653	$ 261,500	$ 123,153
Expenditures				
Personal Services	77,064	86,522	87,500	(978)
Contractual Services	49,097	52,794	45,000	7,794
Commodities	71,627	47,371	65,000	(17,629)
Capital Outlay	42,359	73,000	73,031	(31)
Sales Tax and Water Tax	8,027	7,190	7,000	190
Power Purchases	22,517	20,234	15,000	5,234
Transfer to Special Parks Fund	10,000	-	-	-
Total Expenditures	280,691	287,111	$ 292,531	(5,420)
Receipts Over (Under) Expenditures	1,076,333	97,542		$ 128,573
Unencumbered Cash, Beginning	10,031	1,086,364		
Unencumbered Cash, Ending	$ 1,086,364	$ 1,183,906		

Schedule 2-12

The City of Dighton, Kansas
Trash Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Net Collection Fees	$ 101,643	$ 99,558	$ 92,500	$ 7,058
Total Receipts	101,643	99,558	$ 92,500	$ 7,058
Expenditures				
Contractual Services	102,481	108,849	116,578	(7,729)
Commodities	-	113	-	113
Total Expenditures	102,481	108,962	$ 116,578	(7,616)
Receipts Over (Under) Expenditures	(838)	(9,404)		$ 14,674
Unencumbered Cash, Beginning	26,578	25,740		
Unencumbered Cash, Ending	$ 25,740	$ 16,336		

The City of Dighton, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Net Collection Fees	$ 88,943	$ 87,382	$ 85,000	$ 2,382
Reimbursement	6,200	-	1,500	(1,500)
Transfer from ARPA	3,083	-	-	-
Total Receipts	98,226	87,382	$ 86,500	$ 882
Expenditures				
Personal Services	31,033	35,213	38,000	(2,787)
Contractual Services	11,410	23,056	15,000	8,056
Commodities	17,869	14,800	20,000	(5,200)
Capital Outlay	10,144	92,925	93,023	(98)
Transfer to Equipment Reserve Fund	25,000	-	50,000	(50,000)
Total Expenditures	95,456	165,994	$ 216,023	(50,029)
Receipts Over (Under) Expenditures	2,770	(78,612)		$ 50,911
Unencumbered Cash, Beginning	104,023	106,793		
Unencumbered Cash, Ending	$ 106,793	$ 28,181		

Schedule 3

The City of Dighton, Kansas
Agency Fund
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Customer Deposits	$ 24,187	$ 3,937	$ 7,200	$ 20,924
Aflac Cafeteria Fund	1,721	1,691	1,991	1,421
Total	$ 25,908	$ 5,628	$ 9,191	$ 22,345