

**CITY OF MARYSVILLE, KANSAS**

**FINANCIAL STATEMENT**

**WITH**

**INDEPENDENT AUDITOR'S REPORT**

December 31, 2022

**CITY OF MARYSVILLE, KANSAS**  
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December 31, 2022

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February 16, 2023

Mayor and Council Members  
City of Marysville, Kansas

## Independent Auditor's Report

### ***Adverse and Unmodified Opinions***

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

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

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

#### *Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2022, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide (KMAAG)* 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 KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the Adverse Opinion on U.S. Generally Accepted Accounting Principles*

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

### ***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 is free from material misstatement, whether due to fraud or error.

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS, we:

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

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

***Other 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, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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.

*Varney & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas

**CITY OF MARYSVILLE, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 666,661	\$ -	\$ 2,940,207	\$ 3,052,872	\$ 553,996	\$ -	\$ 553,996
Special Purpose Funds							
Special Highway Fund	104,375	-	90,432	83,887	110,920	-	110,920
Industrial Fund	189,582	-	12,220	12,500	189,302	-	189,302
Library Fund	3,193	-	212,188	211,000	4,381	-	4,381
Library Employee Benefit Fund	1,444	-	41,551	40,000	2,995	-	2,995
Special Parks and Recreation Fund	31,724	-	9,552	-	41,276	-	41,276
Employee Benefit Fund	234,061	-	442,858	524,211	152,708	-	152,708
Transient Guest Tax Fund	71,265	-	103,753	49,460	125,558	-	125,558
Sales Tax Improvements Fund	627,013	-	1,603,820	1,336,303	894,530	-	894,530
Swimming Pool Sales Tax Fund	452,426	-	717,620	479,274	690,772	-	690,772
Airport Revolving Fund	81,197	-	95,197	104,109	72,285	-	72,285
Fire Equipment Reserve Fund	242,499	-	39,178	-	281,677	-	281,677
Fire Insurance Proceeds Fund	5,700	-	-	5,700	-	-	-
Library Revolving Fund	26,060	-	156,484	180,543	2,001	1,902	3,903
Special Law Enforcement Trust Fund	11,424	-	1,576	3,203	9,797	-	9,797
Koester Block Maintenance Fund	47,362	-	53,816	83,176	18,002	-	18,002
Municipal Equipment Reserve Fund	394,083	-	84,914	87,218	391,779	-	391,779
Economic Development Fund	27,902	-	20,079	24,990	22,991	-	22,991
Bond and Interest Funds							
Bond and Interest Fund	34,712	-	72,563	107,184	91	-	91
Capital Improvement Funds							
Special Improvements Fund	57,395	-	423,972	481,367	-	-	-
Capital Improvements Fund	84,562	-	14,276	20,800	78,038	-	78,038

(Continued)

**CITY OF MARYSVILLE, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds							
Water Revenue Fund	515,195	-	904,135	993,181	426,149	-	426,149
Sewer Revenue Fund	263,110	-	1,162,602	973,283	452,429	-	452,429
Bond and Interest #1 Fund	149,194	-	159,284	167,343	141,135	-	141,135
Bond and Interest #1A Fund	49,577	-	49,471	49,379	49,669	-	49,669
Sewage Replacement Fund	941,875	-	354,876	284,498	1,012,253	-	1,012,253
Water Utility Reserve Fund	402,326	-	62,203	-	464,529	-	464,529
Trust Type Funds							
Cemetery Fund	37,482	-	-	-	37,482	-	37,482
	<u>\$ 5,753,399</u>	<u>\$ -</u>	<u>\$ 9,828,827</u>	<u>\$ 9,355,481</u>	<u>\$ 6,226,745</u>	<u>\$ 1,902</u>	<u>\$ 6,228,647</u>
Related Municipal Entity							
Marysville Public Library	298,318	-	286,904	267,597	317,625	3,841	321,466
	<u>\$ 6,051,717</u>	<u>\$ -</u>	<u>\$ 10,115,731</u>	<u>\$ 9,623,078</u>	<u>\$ 6,544,370</u>	<u>\$ 5,743</u>	<u>\$ 6,550,113</u>

## Composition of Cash:

The accompanying notes are an integral part of this financial statement.

See Independent Auditor's Report.

Checking Accounts - City of Marysville	\$ 4,561,718
Kansas Municipal Investment Pool	1,673,481
Bank Accounts - Marysville Public Library	321,466
Less: Agency Funds per Schedule 3	(6,552)
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<u><u>\$ 6,550,113</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2022

**Note 1: Summary of Significant Accounting Policies**

**Reporting Entity**

The City of Marysville, Kansas (the City) was founded in 1854, and incorporated in February 1861 and operates under an elected eight-member council and mayor. This financial statement presents the City and its related municipal entities. The accounting policies of the City conform to the cash-basis and budget laws of Kansas (regulatory basis).

**The Financial Reporting Entity**

The basic criterion for including a separate entity in the City's financial reporting entity is the financial accountability of the City for the separate entity. The City is financially accountable if it appoints a voting majority of a related municipal entity's governing body and if it either has the ability to impose its will on the related municipal entity or there is a potential for the related municipal entity to provide certain financial benefits to, or impose certain financial burdens on, the primary government.

The related municipal entities are included in the City's Reporting entity because it is established to benefit the City and/or its constituents.

1. Marysville Public Library is organized under K.S.A. 12-1218. The City levies property taxes for the Library under K.S.A. 79-1952, which is deposited in a special purpose fund and appropriated to the Library for its operations.
2. Public Building Commission (PBC) is organized by Ordinance 1795 under K.S.A. 12-1757. The PBC was established to acquire, construct, reconstruct, equip and furnish buildings or other facilities of a revenue producing character to be maintained and operated for city offices and general city buildings, and others. The PBC is authorized to lease and sublease all or any part of buildings and facilities owned by the PBC or the City to other agencies or entities. The PBC is also authorized to issue revenue bonds.

Separate financial statements of the individual related municipal entity may be obtained from its respective administrative office.

**Regulatory Basis Fund Types**

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

The following types of funds were utilized in recording the financial activities of the City for the year 2022:

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

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

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.

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

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 City (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the City, scholarship funds, etc.).

Agency fund - Funds used to report assets by the City in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2022

**Note 1: Summary of Significant Accounting Policies (Continued)**

**Restricted Assets**

Restricted cash balances are reported in various funds that are legally restricted for specified uses, such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the City for special purposes.

**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-I 120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use regulatory basis of accounting.

**Reimbursed Expenses**

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

**Note 2: Budgetary Information**

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City held a revenue neutral rate hearing for this year on August 22, 2022.

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.



**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 December 31, 2022

**Note 2: Budgetary Information (Continued)**

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

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

*Special Purpose Funds:* Airport Revolving Fund, Fire Equipment Reserve Fund, Fire Insurance Proceeds Fund, Library Revolving Fund, Special Law Enforcement Trust Fund, Koester Block Maintenance Fund, Municipal Equipment Reserve Fund, and Economic Development Fund.

*Business Funds:* Sewage Replacement Fund and Water Utility Reserve Fund.

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

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund. For the year ended December 31, 2021, the City did not exceed the budget in any funds.

**Note 3: Deposits and Investments**

As of December 31, 2022, the City had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 1,673,481	Less than 1 year	N/A

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

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

*Concentration of credit risk.* State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9- 1402 and 9-1405. The City's allocation of investments as of December 31, 2022, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Kansas Municipal Investment Pool	100%

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2022

**Note 3: Deposits and Investments (Continued)**

*Custodial credit risk- deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City did not have a peak period pledge agreement during 2022, and therefore the City did not designate peak periods.

At December 31, 2022, the carrying amount of the City's deposits including certificates of deposit was \$4,561,718 and the bank balance was \$4,784,119. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by FDIC insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the City's name.

At year-end, the carrying amount of the Marysville Public Library's deposits was \$321,466 and the bank balance was \$323,207. The bank balance was held at two banks resulting in a concentration of credit risk. Of the bank balance, \$296,517 was covered by FDIC insurance and the remaining balance of \$26,690 was unsecured as of December 31, 2022. The City held \$3,903 for the Library in a revolving fund.

*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.

At December 31, 2022, the City had invested \$1,673,481 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 Treasurer 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 obligations 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 those 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.

**Note 4: Long-Term Debt**

The City has a loan agreement with the Kansas Department of Health and Environment's Kansas Water Pollution Control Revolving Fund. The loan enabled the City to borrow \$937,213. The loan is being repaid over twenty years.

The City has a loan agreement with the Kansas Department of Health and Environment's Kansas Public Water Supply Loan Fund. The loan enabled the City to borrow \$547,952. The loan is being repaid over twenty years.

The City has issued Series 2015 Advance Refunding bonds in the amount \$1,705,000. The Series 2015 bonds mature on August 1, 2030 and will be subject to optional redemption for bonds maturing on August 1, 2026 and thereafter.

In 2021 the City entered into a lease agreement in the amount of \$700,000 for the fire station and lights. The lease agreement matures on November 1, 2028.

In 2022 the City entered into a lease agreement in the amount of \$400,000 for a sewer truck. The lease agreement matures on January 1, 2027.

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2022

**Note 4: Long-Term Debt (Continued)**

Changes in long-term liabilities for the City and PBC for the year were as follows:

<u>ISSUE</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
City of Marysville										
General Obligation Bonds										
Series 2015 Refunding	2.00-3.00%	4/8/2015	\$ 1,705,000	8/1/2030	\$ 1,075,000	\$ -	\$ 105,000	\$(105,000)	\$ 970,000	\$ 28,376
<b>Finance Leases</b>										
Sewer Vac Truck	2.28%	1/28/2022	400,000	1/28/2027	-	400,000	37,540	362,460	362,460	5,671
Fire Station / Lights	3.08%	10/26/2021	700,000	11/1/2028	700,000	-	90,648	(90,648)	609,352	21,512
<b>Other</b>										
KDHE Breeding Heights										
Sewer Project	2.77%	9/1/2005	937,213	9/1/2025	163,638	-	45,157	(45,157)	118,481	4,222
KDHE Water Improvements	2.42%	1/9/2012	547,952	2/1/2033	324,235	-	24,770	(24,770)	299,465	7,697
<b>TOTAL LONG-TERM DEBT</b>					<b>\$ 2,262,873</b>	<b>\$ 400,000</b>	<b>\$ 303,115</b>	<b>\$ 96,885</b>	<b>\$ 2,359,758</b>	<b>\$ 67,478</b>

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2022

**Note 4: Long-Term Debt (Continued)**

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

<b>PRINCIPAL</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028-2032</b>	<b>2033-2037</b>	<b>Total</b>
Series 2015 Refunding	\$ 110,000	\$ 115,000	\$ 115,000	\$ 120,000	\$ 125,000	\$ 385,000	\$ -	\$ 970,000
KDHE Breeding Heights Sewer Project	46,417	47,712	24,352	-	-	-	-	118,481
KDHE Water Improvements	25,373	25,992	25,004	25,004	25,004	142,318	30,770	299,465
Finance Lease - Sewer Vac Truck	76,598	78,785	81,073	83,407	42,597	-	-	362,460
Finance Lease - Fire Station / Lights	93,866	96,775	99,866	103,009	106,251	109,585	-	609,352
<b>Total Principal</b>	<b>\$ 352,254</b>	<b>\$ 364,264</b>	<b>\$ 345,295</b>	<b>\$ 331,420</b>	<b>\$ 298,852</b>	<b>\$ 636,903</b>	<b>\$ 30,770</b>	<b>\$ 2,359,758</b>
<b>INTEREST</b>								
Series 2015 Refunding	\$ 26,276	\$ 24,076	\$ 21,776	\$ 18,900	\$ 15,300	\$ 23,250	\$ -	\$ 129,578
KDHE Breeding Heights Sewer Project	2,963	1,668	337	-	-	-	-	4,968
KDHE Water Improvements	7,094	6,477	5,846	5,201	4,542	12,000	294	41,454
Finance Lease - Sewer Vac Truck	9,825	7,638	5,350	3,016	612	-	-	26,441
Finance Lease - Fire Station / Lights	18,294	15,385	12,295	9,152	5,910	2,576	-	75,907
<b>Total Interest</b>	<b>\$ 64,452</b>	<b>\$ 55,244</b>	<b>\$ 45,604</b>	<b>\$ 36,269</b>	<b>\$ 26,364</b>	<b>\$ 37,826</b>	<b>\$ 294</b>	<b>\$ 266,053</b>
<b>TOTAL PRINCIPAL, INTEREST AND SERVICE FEE</b>	<b>\$ 416,706</b>	<b>\$ 419,508</b>	<b>\$ 390,899</b>	<b>\$ 367,689</b>	<b>\$ 325,216</b>	<b>\$ 674,729</b>	<b>\$ 31,064</b>	<b>\$ 2,625,811</b>

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2022

**Note 5: Interfund Transfers**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Equipment Reserve Fund	KSA 12-1, 117	\$ 34,000
General Fund	Fire Equipment Fund	KSA 12-1, 117	38,600
General Fund	Capital Improvement Fund	KSA 12-1, 118	12,000
General Fund	Economic Development Fund	Council Resolution	20,000
Water Revenue Fund	Equipment Reserve Fund	KSA 12-1, 117	15,000
Water Revenue Fund	General Fund	KSA 12-1, 117	40,000
Water Revenue Fund	Bond and Interest #1 Fund	KSA 12-825d	159,000
Water Revenue Fund	Water Utility Reserve Fund	KSA 12-825d	60,000
Sewer Revenue Fund	General Fund	KSA 12-825d	40,000
Sewer Revenue Fund	Sewage Replacement Fund	KSA 12-825d	100,000
Sewer Revenue Fund	Bond and Interest #1A Fund	KSA 12-825d	49,379
Sewer Revenue Fund	Equipment Reserve Fund	KSA 12-1, 117	35,000
Swimming Pool Sales Tax Fund	General Fund	KSA 12-187	10,000
Sales Tax Improvements Fund	General Fund	KSA 12-187	370,000
			<u>\$ 982,979</u>

**Note 6: Capital Projects**

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

<u>Project Name</u>	<u>Project Authorization</u>	<u>Expended To Date</u>
Frank Marshall Drive Replacement	\$ 277,404	\$ 296,329
Police Department Bathroom Remodel	40,000	32,614
8th Street/Elm Street Waterline Replacement	250,000	7,525
North 11th Road Mill and Overlay	160,658	-
North 16th Street Mill and Overlay	99,740	-
Spring Street - 17th to Gravel	90,767	90,767
18th Street - Center to Carolina	113,754	113,754
Manhole Installation - Highway 36	200,000	3,555
Flush Tank Replacement	100,000	4,673
Lagoon Improvements	4,000,000	147,500
8th Street and 10th Street Traffic Sensors	129,430	129,430
Feld Field Lights	275,000	275,000
<b>Totals</b>	<u>\$ 5,736,753</u>	<u>\$ 1,101,147</u>

**Note 7: Other Long-Term Obligations from Operations**

**Compensated Absences**

The City maintains a policy of providing vacation and sick leave to its full - time employees, granted in varying amounts depending on length of service and date of hire. Vacation days are vesting and accumulate but accumulation is subject to various limits. Per the City' s policy, at December 31, 2022, the City's liability for unused vacation was \$101,580.

**Other Post-Employment Benefits**

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

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

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2022

**Note 8: Risk Management**

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

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

**Note 9: Defined Benefit Pension Plan**  
**Plan Description**

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

**Contributions**

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$160,589 for the year ended December 31, 2022.

**Net Pension Liability**

At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,628,984. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**CITY OF MARYSVILLE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2022

**Note 10: Tax Abatements**

There are currently two programs being utilized by the City of Marysville, Kansas that offer tax abatements for economic development purposes. All programs operate by granting an exemption for all or part of a property's assessed valuation. Economic development exemptions allow the City to provide property tax abatements on real estate, buildings, or other improvements to encourage business expansion and new employment opportunities. The program allows up to a 100% abatement of the qualifying property for up to a maximum 10 years.

The Neighborhood Revitalization Program provides property tax abatements to promote revitalization and development of the City of Marysville, Kansas in order to promote the revitalization of the community and protect the health, safety, and welfare of the residents. If the property is approved, the abatement is for 3 years with an abatement being 60% of the qualifying property. From the abatement, 5% is paid to Marshall County to cover administrative costs incurred by the County. The total amount of taxes abated by this program for 2022 was \$30,146.

**Note 11: Evaluation of Subsequent Events**

Management has evaluated the effects of the financial statement of subsequent events through February 16, 2023, which is the date the financial statement was available to be issued.

**REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION**



**CITY OF MARYSVILLE, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
 For the Year Ended December 31, 2022

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Funds</b>					
General Fund	\$ 2,906,239	\$ 161,941	\$ 3,068,180	\$ 3,052,872	\$ (15,308)
Special Purpose Funds					
Special Highway Fund	172,360	-	172,360	83,887	(88,473)
Industrial Fund	202,500	-	202,500	12,500	(190,000)
Library Fund	211,000	-	211,000	211,000	-
Library Employee Benefit Fund	40,000	-	40,000	40,000	-
Special Parks and Recreation Fund	38,596	-	38,596	-	(38,596)
Employee Benefit Fund	648,000	-	648,000	524,211	(123,789)
Transient Guest Tax Fund	109,526	-	109,526	49,460	(60,066)
Sales Tax Improvements Fund	1,576,357	-	1,576,357	1,336,303	(240,054)
Swimming Pool Sales Tax Fund	1,012,801	-	1,012,801	479,274	(533,527)
Bond and Interest Funds					
Bond and Interest Fund	110,000	-	110,000	107,184	(2,816)
Business Funds					
Water Revenue Fund	1,354,318	-	1,354,318	993,181	(361,137)
Sewage Revenue Fund	1,074,234	-	1,074,234	973,283	(100,951)
Bond and Interest Fund #1 Fund	310,429	-	310,429	167,343	(143,086)
Bond and Interest Fund #1A Fund	99,339	-	99,339	49,379	(49,960)
<b>Totals</b>	<b>\$ 9,865,699</b>	<b>\$ 161,941</b>	<b>\$ 10,027,640</b>	<b>\$ 8,079,877</b>	<b>\$ (1,947,763)</b>

**CITY OF MARYSVILLE, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
<b>Taxes and Shared Revenue</b>			
Ad Valorem	\$ 1,381,477	\$ 1,397,618	\$ (16,141)
Delinquent	10,457	-	10,457
Motor vehicle	138,379	123,301	15,078
Recreational vehicle tax	2,322	1,634	688
16/20M vehicle tax	2,039	2,188	(149)
Commercial vehicle tax	15,484	11,473	4,011
Vehicle excise tax	-	24	(24)
In lieu of taxes	-	495	(495)
Local alcohol tax	8,120	9,752	(1,632)
Special assessments	1,606	2,500	(894)
Interest on idle funds	2,268	2,200	68
Franchise fees	493,202	443,000	50,202
Licenses, permits and fees	31,152	12,250	18,902
Non-business licenses and permits	-	10,395	(10,395)
Grants	43,977	5,000	38,977
Highway maintenance	14,030	12,000	2,030
Charges for services - Fire	54,218	45,000	9,218
Charges for services - Burial	13,675	10,000	3,675
Cemetery deeds	2,450	1,000	1,450
Fines	42,333	36,000	6,333
Contracts/Rent	1,387	9,960	(8,573)
Donations	4,650	400	4,250
Transfers in	460,000	435,000	25,000
Reimbursed expenses	161,941	5,000	156,941
Neighborhood Revitalization Rebate	(19,983)	(19,023)	(960)
Miscellaneous	75,023	35,000	40,023
<b>Total Receipts</b>	<u>\$ 2,940,207</u>	<u>\$ 2,592,167</u>	<u>\$ 348,040</u>

**CITY OF MARYSVILLE, KANSAS**  
**GENERAL FUND (CONTINUED)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Expenditures</b>			
<b>Administration</b>			
Personnel services	\$ 302,111	\$ 313,517	\$ (11,406)
Contractual services	132,142	121,539	10,603
Commodities	44,957	25,750	19,207
Capital outlay	8,104	18,000	(9,896)
Non-operating expenses	2,820	1,000	1,820
Transfer to Municipal Equipment Reserve Fund	10,000	-	10,000
<b>Police</b>			
Personnel services	461,144	500,750	(39,606)
Contractual services	70,756	74,750	(3,994)
Commodities	82,102	58,700	23,402
Capital outlay	89,233	80,500	8,733
Transfer to Municipal Equipment Reserve Fund	10,000	-	10,000
<b>Municipal Court</b>			
Personnel services	37,619	40,916	(3,297)
Contractual services	18,981	31,138	(12,157)
Commodities	2,638	1,700	938
Capital outlay	-	2,000	(2,000)
<b>Fire Department</b>			
Personnel services	34,669	48,668	(13,999)
Contractual services	45,351	28,700	16,651
Commodities	20,411	14,200	6,211
Capital outlay	163,995	53,000	110,995
<b>Street</b>			
Personnel services	304,702	296,791	7,911
Contractual services	99,053	79,625	19,428
Commodities	106,189	70,200	35,989
Capital outlay	38,855	58,500	(19,645)
<b>Parks</b>			
Personnel services	115,184	120,974	(5,790)
Contractual services	18,666	22,775	(4,109)
Commodities	23,093	10,950	12,143
Capital outlay	27,988	34,000	(6,012)
Transfer to Municipal Equipment Reserve Fund	8,000	-	8,000
<b>Recreation</b>			
Contractual services	97,975	79,700	18,275
Commodities	226	2,010	(1,784)
Capital outlay	68,742	50,000	18,742
<b>Cemetery Department</b>			
Personnel services	118,236	133,806	(15,570)
Contractual services	16,245	24,050	(7,805)
Commodities	13,671	10,000	3,671
Capital outlay	5,000	7,000	(2,000)
Transfer to Municipal Equipment Reserve Fund	6,000	-	6,000

(continued)

**CITY OF MARYSVILLE, KANSAS**  
**GENERAL FUND (CONTINUED)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>Expenditures (Continued)</b>			
<b>Traffic Control</b>			
Contractual services	\$ 16,990	\$ 16,000	\$ 990
Commodities	-	35,000	(35,000)
<b>Health and Safety</b>			
Public safety	5,100	2,000	3,100
Sanitation	5,550	2,000	3,550
Personnel services	-	100	(100)
Contractual services	169,271	169,289	(18)
Capital outlay	-	1,300	(1,300)
<b>Street Lighting</b>			
Contractual services	75,137	78,300	(3,163)
Capital outlay	-	2,500	(2,500)
<b>Forestry</b>			
Contractual services	-	400	(400)
Commodities	-	1,750	(1,750)
<b>Airport Maintenance</b>			
Personnel services	1,193	1,200	(7)
Contractual services	29,513	13,791	15,722
Commodities	-	300	(300)
Capital outlay	-	2,500	(2,500)
<b>Art Center</b>			
Personnel services	16,679	200	16,479
Contractual services	-	5,000	(5,000)
Capital outlay	-	12,000	(12,000)
<b>Other</b>			
Grants/Gifts	39,830	8,500	31,330
Tort liability	18,151	70,000	(51,849)
Noxious weeds	-	900	(900)
Transfer to Fire Equipment Reserve Fund	38,600	36,000	2,600
Transfer to Capital Improvement Fund	12,000	12,000	-
Transfer to Economic Development Fund	20,000	20,000	-
Adjustment for Qualifying Budget Credits	-	161,941	(161,941)
Total Expenditures	\$ 3,052,872	\$ 3,068,180	\$ (15,308)
<b>Receipts Over (Under) Expenditures</b>	\$ (112,665)		
<b>Unencumbered Cash - Beginning</b>	666,661		
<b>Unencumbered Cash - Ending</b>	\$ 553,996		

**CITY OF MARYSVILLE, KANSAS**  
**SPECIAL HIGHWAY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
State of Kansas gas tax	\$ 90,211	\$ 84,060	\$ 6,151
Interest on idle funds	221	358	(137)
<b>Total Receipts</b>	<u>\$ 90,432</u>	<u>\$ 84,418</u>	<u>\$ 6,014</u>
 <b>EXPENDITURES</b>			
Contractual services	\$ 118	\$ 5,524	\$ (5,406)
Commodities	83,769	166,836	(83,067)
<b>Total Expenditures</b>	<u>\$ 83,887</u>	<u>\$ 172,360</u>	<u>\$ (88,473)</u>
 <b>Receipts Over (Under) Expenditures</b>	 \$ 6,545		
 <b>Unencumbered Cash - Beginning</b>	 <u>104,375</u>		
 <b>Unencumbered Cash - Ending</b>	 <u>\$ 110,920</u>		

**CITY OF MARYSVILLE, KANSAS**  
**INDUSTRIAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>Receipts</b>			
Ad Valorem tax	\$ 8,578	\$ 8,674	\$ (96)
Delinquent tax	247	-	247
Motor vehicle tax	2,709	2,283	426
Recreational vehicle tax	46	30	16
16/20M vehicle tax	48	41	7
Commercial vehicle tax	292	212	80
Vehicle excise tax	-	9	(9)
In lieu of tax	-	15	(15)
Interest on idle funds	424	-	424
Neighborhood Revitalization	(124)	(118)	(6)
Miscellaneous receipts	-	376	(376)
<b>Total Receipts</b>	<b>\$ 12,220</b>	<b>\$ 11,522</b>	<b>\$ 27</b>
<b>EXPENDITURES</b>			
Contractual services	\$ -	50,000	\$ (50,000)
Commodities	12,500	20,000	(7,500)
Capital outlay	-	125,000	(125,000)
Community promotion	-	7,500	(7,500)
<b>Total Expenditures</b>	<b>\$ 12,500</b>	<b>\$ 202,500</b>	<b>\$ (190,000)</b>
<b>Receipts Over (Under) Expenditures</b>			\$ (280)
<b>Unencumbered Cash - Beginning</b>	189,582		
<b>Unencumbered Cash - Ending</b>	\$ 189,302		

**CITY OF MARYSVILLE, KANSAS**  
**LIBRARY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Ad Valorem tax	\$ 190,956	\$ 193,183	\$ (2,227)
Delinquent tax	1,479	-	1,479
Motor vehicle tax	19,696	17,235	2,461
Recreational vehicle tax	332	228	104
16/20M vehicle tax	311	306	5
Commercial vehicle tax	2,176	1,604	572
Vehicle excise tax	-	6	(6)
In lieu of tax	-	60	(60)
Neighborhood revitalization	(2,762)	(2,622)	(140)
Delinquent personal property tax	-	1,000	(1,000)
<b>Total Receipts</b>	<u>\$ 212,188</u>	<u>\$ 211,000</u>	<u>\$ 1,188</u>
<b>EXPENDITURES</b>			
Tax distribution	<u>\$ 211,000</u>	<u>\$ 211,000</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 1,188		
<b>Unencumbered Cash - Beginning</b>	<u>3,193</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 4,381</u>		

**CITY OF MARYSVILLE, KANSAS**  
**LIBRARY EMPLOYEE BENEFIT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Ad Valorem tax	\$ 36,530	\$ 36,962	\$ (432)
Delinquent tax	407	-	407
Motor vehicle tax	4,518	2,761	1,757
Recreational vehicle tax	83	37	46
16/20M vehicle tax	148	49	99
Commercial vehicle tax	393	257	136
Vehicle excise tax	-	1	(1)
In lieu of tax	-	135	(135)
Neighborhood revitalization	(528)	(395)	(133)
Delinquent personal property tax	-	300	(300)
Total Receipts	<u>\$ 41,551</u>	<u>\$ 40,107</u>	<u>\$ 1,444</u>
<b>EXPENDITURES</b>			
Tax distribution	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 1,551		
<b>Unencumbered Cash - Beginning</b>	<u>1,444</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 2,995</u>		



**CITY OF MARYSVILLE, KANSAS**  
**SPECIAL PARKS AND RECREATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>Receipts</b>			
Liquor tax	\$ 8,120	\$ 9,858	\$ (1,738)
Miscellaneous	1,353	-	1,353
Interest on Idle Funds	79	45	34
<b>Total Receipts</b>	\$ 9,552	\$ 9,903	\$ (351)
 <b>EXPENDITURES</b>			
Contractual services	\$ -	\$ 15,600	\$ (15,600)
Commodities	-	1,000	(1,000)
Capital outlay	-	21,996	(21,996)
<b>Total Expenditures</b>	\$ -	\$ 38,596	\$ (38,596)
 <b>Receipts Over (Under) Expenditures</b>	 \$ 9,552		
 <b>Unencumbered Cash - Beginning</b>	 <u>31,724</u>		
 <b>Unencumbered Cash - Ending</b>	 <u>\$ 41,276</u>		

**CITY OF MARYSVILLE, KANSAS**  
**EMPLOYEE BENEFIT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>Receipts</b>			
Ad Valorem tax	\$ 393,117	\$ 397,678	\$ (4,561)
Delinquent tax	3,421	-	3,421
Motor vehicle tax	44,928	38,722	6,206
Recreational vehicle tax	761	513	248
16/20M vehicle tax	747	687	60
Commercial vehicle tax	4,910	3,603	1,307
Vehicle excise tax	-	13	(13)
Interest on idle funds	660	1,250	(590)
Neighborhood revitalization	(5,686)	(5,398)	(288)
<b>Total Receipts</b>	<b>\$ 442,858</b>	<b>\$ 437,068</b>	<b>\$ 5,790</b>
<b>EXPENDITURES</b>			
Personnel services	\$ 493,332	\$ 648,000	\$ (154,668)
Contractual services	30,879	-	30,879
<b>Total Expenditures</b>	<b>\$ 524,211</b>	<b>\$ 648,000</b>	<b>\$ (123,789)</b>
<b>Receipts Over (Under) Expenditures</b>			\$ (81,353)
<b>Unencumbered Cash - Beginning</b>	234,061		
<b>Unencumbered Cash - Ending</b>	\$ 152,708		

**CITY OF MARYSVILLE, KANSAS**  
**TRANSIENT GUEST TAX FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Guest Tax	\$ 90,922	\$ 60,000	\$ 30,922
Interest on idle funds	226	-	226
Miscellaneous	12,605	250	12,355
<b>Total Receipts</b>	<u>\$ 103,753</u>	<u>\$ 60,250</u>	<u>\$ 43,503</u>
<b>EXPENDITURES</b>			
Personnel services	\$ 35,791	\$ -	\$ 35,791
Contractual services	9,951	26,000	(16,049)
Commodities	3,172	4,000	(828)
Non-operating expense	546	5,005	(4,459)
Community promotion	-	74,521	(74,521)
<b>Total Expenditures</b>	<u>\$ 49,460</u>	<u>\$ 109,526</u>	<u>\$ (60,066)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 54,293		
<b>Unencumbered Cash - Beginning</b>	<u>71,265</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 125,558</u>		

**CITY OF MARYSVILLE, KANSAS**  
**SALES TAX IMPROVEMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>Receipts</b>			
Sales tax improvement	\$ 1,184,028	\$ 950,000	\$ 234,028
Other revenue	62,918	-	62,918
Reimbursements	354,574	354,574	-
Interest on Idle Funds	2,300	6,000	(3,700)
<b>Total Receipts</b>	<b>\$ 1,603,820</b>	<b>\$ 1,310,574</b>	<b>\$ 293,246</b>
 <b>EXPENDITURES</b>			
Personnel services	\$ 1,064	\$ -	\$ 1,064
Contractual services	51,532	-	51,532
Commodities	3,363	-	3,363
Capital outlay	910,344	1,205,357	(295,013)
Non-Operating expenses	-	371,000	(371,000)
Transfer out	370,000	-	370,000
<b>Total Expenditures</b>	<b>\$ 1,336,303</b>	<b>\$ 1,576,357</b>	<b>\$ (240,054)</b>
 <b>Receipts Over (Under) Expenditures</b>	 <b>\$ 267,517</b>		
 <b>Unencumbered Cash - Beginning</b>	 <u>627,013</u>		
 <b>Unencumbered Cash - Ending</b>	 <u><u>\$ 894,530</u></u>		

**CITY OF MARYSVILLE, KANSAS**  
**SWIMMING POOL SALES TAX FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<b>Variance Over (Under)</b>
<b>Receipts</b>			
Sales tax	\$ 710,417	\$ 570,000	\$ 140,417
Pool admissions	100	28,989	(28,889)
Pool concessions	4,647	15,022	(10,375)
Pool passes	305	29,565	(29,260)
Swim lessons	760	-	760
Miscellaneous	250	-	250
Interest on Idle Funds	1,141	10,000	(8,859)
<b>Total Receipts</b>	<u>\$ 717,620</u>	<u>\$ 653,576</u>	<u>\$ 64,044</u>
<b>EXPENDITURES</b>			
Personnel services	\$ 32,015	\$ 123,100	\$ (91,085)
Contractual services	67,172	79,498	(12,326)
Commodities	15,513	66,216	(50,703)
Capital outlay	-	327,837	(327,837)
Principal	353,330	416,150	(62,820)
Interest	1,244	-	1,244
Transfer out	10,000	-	10,000
<b>Total Expenditures</b>	<u>\$ 479,274</u>	<u>\$ 1,012,801</u>	<u>\$ (533,527)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 238,346		
<b>Unencumbered Cash - Beginning</b>	<u>452,426</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 690,772</u>		

**CITY OF MARYSVILLE, KANSAS**  
**AIRPORT REVOLVING FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

<b>Receipts</b>	
Grants and contracts	\$ 95,004
Interest on idle funds	193
<b>Total Receipts</b>	<u>\$ 95,197</u>
<b>EXPENDITURES</b>	
Contractual services	\$ 104,042
Commodities	67
<b>Total Expenditures</b>	<u>\$ 104,109</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (8,912)
<b>Unencumbered Cash - Beginning</b>	<u>81,197</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 72,285</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**FIRE EQUIPMENT RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

<b>Receipts</b>	
Interest in Idle Funds	\$ 578
Transfers in	38,600
<b>Total Receipts</b>	<u>\$ 39,178</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 39,178
<b>Unencumbered Cash - Beginning</b>	<u>242,499</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 281,677</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**FIRE INSURANCE PROCEEDS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

EXPENDITURES	
Capital Outlay	<u>\$        5,700</u>
Receipts Over (Under) Expenditures	\$      (5,700)
Unencumbered Cash - Beginning	<u>                  5,700</u>
Unencumbered Cash - Ending	<u><u>                  -</u></u>



**CITY OF MARYSVILLE, KANSAS**  
**LIBRARY REVOLVING FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

<b>Receipts</b>	
Reimbursements	<u>\$ 156,484</u>
<b>EXPENDITURES</b>	
Personnel services	\$ 180,216
Contractual	327
<b>Total Expenditures</b>	<u>\$ 180,543</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (24,059)
<b>Unencumbered Cash - Beginning</b>	<u>26,060</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 2,001</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**SPECIAL LAW ENFORCEMENT TRUST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

**Receipts**

Interest on Idle Funds	\$ 21
Miscellaneous	1,555
<b>Total Receipts</b>	<u>\$ 1,576</u>

**EXPENDITURES**

Capital Outlay	<u>\$ 3,203</u>
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<b>Receipts Over (Under) Expenditures</b>	\$ (1,627)
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<b>Unencumbered Cash - Beginning</b>	<u>11,424</u>
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<b>Unencumbered Cash - Ending</b>	<u><u>\$ 9,797</u></u>
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**CITY OF MARYSVILLE, KANSAS**  
**KOESTER BLOCK MAINTENANCE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

**Receipts**

Interest on Idle Funds	\$	68
Contracts		32,890
Donations		124
Miscellaneous		20,734
<b>Total Receipts</b>	<b>\$</b>	<b><u>53,816</u></b>

**EXPENDITURES**

Personnel services	\$	11,181
Contractual services		64,677
Non-operating expenses		7,318
<b>Total Expenditures</b>	<b>\$</b>	<b><u>83,176</u></b>

**Receipts Over (Under) Expenditures** \$ (29,360)

**Unencumbered Cash - Beginning** 47,362

**Unencumbered Cash - Ending** 18,002

**CITY OF MARYSVILLE, KANSAS**  
**MUNICIPAL EQUIPMENT RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

<b>Receipts</b>	
Interest in Idle Funds	\$ 914
Transfers in	84,000
<b>Total Receipts</b>	<u>\$ 84,914</u>
 <b>EXPENDITURES</b>	
Capital outlay	<u>\$ 87,218</u>
 <b>Receipts Over (Under) Expenditures</b>	 \$ (2,304)
 <b>Unencumbered Cash - Beginning</b>	 <u>394,083</u>
 <b>Unencumbered Cash - Ending</b>	 <u>\$ 391,779</u>

**CITY OF MARYSVILLE, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

<b>Receipts</b>	
Interest in Idle Funds	\$ 79
Transfers in	20,000
<b>Total Receipts</b>	<u>\$ 20,079</u>
 <b>EXPENDITURES</b>	
Contractual services	<u>\$ 24,990</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (4,911)
<b>Unencumbered Cash - Beginning</b>	<u>27,902</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 22,991</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**BOND AND INTEREST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Ad Valorem tax	\$ 73,465	\$ 74,350	\$ (885)
Delinquent tax	97	-	97
Neighborhood revitalization	(1,063)	(1,009)	(54)
Interest on Idle Funds	64	-	64
<b>Total Receipts</b>	<u>\$ 72,563</u>	<u>\$ 73,341</u>	<u>\$ (778)</u>
<b>EXPENDITURES</b>			
Principal	\$ 85,672	\$ 100,000	\$ (14,328)
Interest	21,512	10,000	11,512
<b>Total Expenditures</b>	<u>\$ 107,184</u>	<u>\$ 110,000</u>	<u>\$ (2,816)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (34,621)		
<b>Unencumbered Cash - Beginning</b>	<u>34,712</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 91</u>		

**CITY OF MARYSVILLE, KANSAS**  
**SPECIAL IMPROVEMENTS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

<b>Receipts</b>	
Grants	\$ 52,269
Donations	371,564
Miscellaneous	139
<b>Total Receipts</b>	<u>\$ 423,972</u>
<b>EXPENDITURES</b>	
Commodities	\$ 2,503
Capital outlay	478,864
<b>Total Expenditures</b>	<u>\$ 481,367</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (57,395)
<b>Unencumbered Cash - Beginning</b>	<u>57,395</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ -</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**CAPITAL IMPROVEMENTS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

**Receipts**

Interest in Idle Funds	\$	176
Miscellaneous		2,100
Transfers in		12,000
<b>Total Receipts</b>	<b>\$</b>	<b>14,276</b>

**EXPENDITURES**

Contractual	\$	1,600
Capital outlay		19,200
<b>Total Expenditures</b>	<b>\$</b>	<b>20,800</b>

**Receipts Over (Under) Expenditures** \$ (6,524)

**Unencumbered Cash - Beginning** 84,562

**Unencumbered Cash - Ending** \$ 78,038



**CITY OF MARYSVILLE, KANSAS**  
**WATER REVENUE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Charges for services	\$ 34,440	\$ 33,500	\$ 940
Water sales	818,946	830,000	(11,054)
Penalties	6,329	6,800	(471)
Reimbursements	12,483	-	12,483
Sales tax	12,398	12,000	398
Miscellaneous	18,521	5,000	13,521
Interest on idle funds	1,018	4,000	(2,982)
<b>Total Receipts</b>	<u>\$ 904,135</u>	<u>\$ 891,300</u>	<u>\$ 12,835</u>
<b>EXPENDITURES</b>			
Production			
Contractual services	\$ 60,301	\$ 214,675	\$ (154,374)
Commodities	58,251	-	58,251
Transfers out	15,000	-	15,000
<b>Total Production</b>	<u>\$ 133,552</u>	<u>\$ 214,675</u>	<u>\$ (81,123)</u>
<b>Transmission and Distribution</b>			
Personnel services	\$ 239,674	\$ 641,726	\$ (402,052)
Contractual services	48,067	-	48,067
Commodities	105,612	-	105,612
Capital outlay	99,891	-	99,891
<b>Total Transmission and Distribution</b>	<u>\$ 493,244</u>	<u>\$ 641,726</u>	<u>\$ (148,482)</u>
<b>Commercial and General</b>			
Personnel services	\$ 36,045	\$ 112,630	\$ (76,585)
Contractual services	31,894	-	31,894
Commodities	14,465	-	14,465
Capital outlay	5,708	-	5,708
<b>Total Commercial and General</b>	<u>\$ 88,112</u>	<u>\$ 112,630</u>	<u>\$ (24,518)</u>
<b>Other/Non-Operating</b>			
Sales tax	\$ 12,984	\$ 385,287	\$ (372,303)
Water protection fee	3,246	-	3,246
Clean drinking water fee	3,043	-	3,043
Transfer to General Fund	40,000	-	40,000
Transfer to Water Utility Reserve Fund	60,000	-	60,000
Transfer to Bond and Interest #1 A Fund	159,000	-	159,000
<b>Total Other/Non-Operating</b>	<u>\$ 278,273</u>	<u>\$ 385,287</u>	<u>\$ (107,014)</u>
<b>Total Expenditures</b>	<u>\$ 993,181</u>	<u>\$ 1,354,318</u>	<u>\$ (361,137)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (89,046)		
<b>Unencumbered Cash - Beginning</b>	<u>515,195</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 426,149</u>		

**CITY OF MARYSVILLE, KANSAS**  
**SEWER REVENUE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Charges for services	\$ 740,835	\$ 748,800	\$ (7,965)
Special assessments	2,230	2,500	(270)
Penalties	9,792	9,608	184
Reimbursements	-	100	(100)
Miscellaneous	408,655	1,000	407,655
Interest on idle funds	1,090	4,000	(2,910)
<b>Total Receipts</b>	<u>\$ 1,162,602</u>	<u>\$ 766,008</u>	<u>\$ 396,594</u>
<b>EXPENDITURES</b>			
Commercial and General			
Personnel services	\$ 19,201	\$ 64,947	\$ (45,746)
Contractual services	22,808	-	22,808
Commodities	14,512	-	14,512
Capital outlay	5,708	-	5,708
<b>Total Commercial and General</b>	<u>\$ 62,229</u>	<u>\$ 64,947</u>	<u>\$ (2,718)</u>
<b>Collections</b>			
Personnel services	\$ 146,689	\$ 620,926	\$ (474,237)
Contractual services	38,501	-	38,501
Commodities	17,687	-	17,687
Capital outlay	438,145	-	438,145
Transfers out	20,000	-	20,000
<b>Total Collections</b>	<u>\$ 661,022</u>	<u>\$ 620,926</u>	<u>\$ 40,096</u>
<b>Processing</b>			
Personnel services	\$ 848	\$ -	\$ 848
Contractual services	37,448	193,982	(156,534)
Commodities	5,798	-	5,798
Transfers out	15,000	-	15,000
<b>Total Processing</b>	<u>\$ 59,094</u>	<u>\$ 193,982</u>	<u>\$ (134,888)</u>
<b>Non-Operating</b>			
Transfer to General Fund	\$ 40,000	\$ 194,379	\$ (154,379)
Transfer to Sewage Replacement Fund	100,000	-	100,000
Transfer to Bond and Interest #1 A Fund	49,379	-	49,379
Tort liability	1,559	-	1,559
<b>Total Non-Operating</b>	<u>\$ 190,938</u>	<u>\$ 194,379</u>	<u>\$ (3,441)</u>
<b>Total Expenditures</b>	<u>\$ 973,283</u>	<u>\$ 1,074,234</u>	<u>\$ (100,951)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 189,319		
<b>Unencumbered Cash - Beginning</b>	<u>263,110</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 452,429</u>		

**CITY OF MARYSVILLE, KANSAS**  
**BOND AND INTEREST #1 FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Transfers in	\$ 159,000	\$ 159,000	\$ -
Interest on Idle Funds	284	550	(266)
<b>Total Receipts</b>	<u>\$ 159,284</u>	<u>\$ 159,550</u>	<u>\$ (266)</u>
<b>EXPENDITURES</b>			
Principal	\$ 129,771	\$ 129,771	\$ -
Commissions/Service fees	2,613	1,113	1,500
Interest paid	34,959	34,959	-
Cash reserves	-	144,586	(144,586)
<b>Total Expenditures</b>	<u>\$ 167,343</u>	<u>\$ 310,429</u>	<u>\$ (143,086)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (8,059)		
<b>Unencumbered Cash - Beginning</b>	<u>149,194</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 141,135</u>		

**CITY OF MARYSVILLE, KANSAS**  
**BOND AND INTEREST #1A FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Transfers in	\$ 49,379	\$ 49,379	\$ -
Interest on Idle Funds	92	300	(208)
<b>Total Receipts</b>	<u>\$ 49,471</u>	<u>\$ 49,679</u>	<u>\$ (208)</u>
<b>EXPENDITURES</b>			
Principal	\$ 45,157	\$ 45,157	\$ -
Commissions/Service fees	381	381	-
Interest paid	3,841	3,841	-
Cash basis reserve	-	49,960	(49,960)
<b>Total Expenditures</b>	<u>\$ 49,379</u>	<u>\$ 99,339</u>	<u>\$ (49,960)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 92		
<b>Unencumbered Cash - Beginning</b>	<u>49,577</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 49,669</u>		

**CITY OF MARYSVILLE, KANSAS**  
**SEWAGE REPLACEMENT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

<b>Receipts</b>	
Transfers in	\$ 100,000
Grants	249,440
Special assessments	3,217
Interest on Idle Funds	2,219
<b>Total Receipts</b>	<u>\$ 354,876</u>
<b>EXPENDITURES</b>	
Contractual services	\$ 167,373
Capital outlay	117,125
<b>Total Expenditures</b>	<u>\$ 284,498</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 70,378
<b>Unencumbered Cash - Beginning</b>	<u>941,875</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 1,012,253</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**WATER UTILITY RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

<b>Receipts</b>	
Transfers in	\$ 60,000
Special assessments	1,251
Interest on Idle Funds	952
<b>Total Receipts</b>	<u>\$ 62,203</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 62,203
<b>Unencumbered Cash - Beginning</b>	<u>402,326</u>
<b>Unencumbered Cash - Ending</b>	<u><u>\$ 464,529</u></u>

**CITY OF MARYSVILLE, KANSAS**  
**CEMETERY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

<b>Receipts</b>	
Miscellaneous	\$ -
	<hr/>
<b>EXPENDITURES</b>	
Miscellaneous	\$ -
	<hr/>
<b>Receipts Over (Under) Expenditures</b>	\$ -
<b>Unencumbered Cash - Beginning</b>	<hr/> 37,482
<b>Unencumbered Cash - Ending</b>	<hr/> <hr/> \$ 37,482

CITY OF MARYSVILLE, KANSAS  
AGENCY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
Regulatory Basis  
For the Year Ended December 31, 2022

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Municipal Court	\$ 9,171	\$ 50,073	\$ 52,692	\$ 6,552



**CITY OF MARYSVILLE, KANSAS**  
**MARYSVILLE PUBLIC LIBRARY**  
**SUMMARY STATEMENT OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
For the Year Ended December 31, 2022

	<b>General Fund</b>	<b>Improvement Fund</b>	<b>Gift Fund</b>	<b>Current Year Total</b>
<b>Receipts</b>				
Appropriations	\$ 251,302	\$ -	\$ -	\$ 251,302
Charges for services	3,633	-	-	3,633
Interest on Idle Funds	652	-	90	742
Reimbursements and grants	9,564	-	3,099	12,663
Donations	730	-	2,834	3,564
Transfers in	-	15,000	-	15,000
<b>Total Receipts</b>	<b>\$ 265,881</b>	<b>\$ 15,000</b>	<b>\$ 6,023</b>	<b>\$ 286,904</b>
<b>Expenditures</b>				
Personnel	\$ 160,367	\$ -	\$ -	\$ 160,367
Contractual	42,333	15,537	3,148	61,018
Commodities	22,674	-	8,538	31,212
Transfers out	15,000	-	-	15,000
<b>Total Expenditures</b>	<b>\$ 240,374</b>	<b>\$ 15,537</b>	<b>\$ 11,686</b>	<b>\$ 267,597</b>
<b>Excess (Deficit) Revenues Over Expenditures</b>	<b>\$ 25,507</b>	<b>\$ (537)</b>	<b>\$ (5,663)</b>	<b>\$ 19,307</b>
<b>Unencumbered Cash - Beginning</b>	<b>78,555</b>	<b>147,797</b>	<b>71,966</b>	<b>298,318</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 104,062</b>	<b>\$ 147,260</b>	<b>\$ 66,303</b>	<b>\$ 317,625</b>