The City of Ensign, Kansas

Financial Statement

For the Year Ended December 31, 2023

The City of Ensign, 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 Ensign, Kansas 67841

Opinions

We have audited the accompanying financial statement of the City of Ensign, 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 Ensign, 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 Ensign, 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 Ensign, 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 Ensign, 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 Ensign'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 Ensign'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 (Schedules 1 and 2, 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 Ensign as of and for the year ended December 31, 2022 (not presented herein), and have issued our reported thereon dated June 30, 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 Ensign, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Regulatory Balance	Receipts	Expenditures	Ending Unencumbered Regulatory Balance	Add: Encumbrances and Accounts Payable	Ending Regulatory Balance
Genral Fund						
General Fund	$ 272,550	$ 273,483	$ 217,579	$ 328,454	$ -	$ 328,454
Special Purpose Fund						
Special Highway Fund	9,101	4,558	12,066	1,593	-	1,593
Bond and Interest Fund						
Bond and Interest Fund	15,100	1,908	17,008	-	-	-
Business Funds						
Water Utility Fund	101,108	63,792	68,092	96,808	-	96,808
Trash Utility Fund	7,780	19,060	18,304	8,536	-	8,536
Sewer Utility Fund	50,860	36,322	52,761	34,421	-	34,421
Total Reporting Entity	$ 456,499	$ 399,123	$ 385,810	$ 469,812	$ -	$ 469,812

Composition of Cash:	
Checking Account	$ 16,088
Money Market Account	453,668
Petty Cash	56
Total Reporting Entity	$ 469,812

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 Ensign is a municipal corporation governed by an elected mayor and an elected six-member council. This financial statement presents the City of Ensign (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.
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.

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

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
No budget or 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.

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.

NOTE 3 – DEPOSITS AND INVESTMENTS (CONT.)

At December 31, 2023, the City's carrying amount of deposits was $469.812 and the bank balance was $473,730. The bank balance was held by one (1) bank resulting in a concentration of credit risk. The entire bank balance was covered by federal depository insurance.

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
Bond and Interest Fund	General Fund	K.S.A. 10-117a	$ 1,258

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 $2,821 for KPERS for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $32,895. 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.

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.

NOTE 7 – LONG-TERM DEBT

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

	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 2008	4.0-5.0%	8/15/2008	$ 163,000	9/1/2023	$ 15,000	$ -	$ 15,000	$ -	$ 750
KDHE Revloving Loan:									
Water Pollution Control	2.30%	8/31/2012	340,705	3/1/2034	204,207	-	15,703	188,504	4,106
Total Long-Term Debt					$ 219,207	$ -	$ 30,703	$ 188,504	$ 4,856

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

	Year							
	2024	2025	2026	2027	2028	2029	2030-34	Total
Principal:								
KDHE Revolving Loan	$ 16,066	$ 16,438	$ 16,818	$ 17,207	$ 17,605	$ 18,013	$ 86,357	$ 188,504
Interest:								
KDHE Revloving Loan	3,782	3,451	3,112	2,766	2,411	2,048	4,493	22,063
Total Principal and Interest	$ 19,848	$ 19,889	$ 19,930	$ 19,973	$ 20,016	$ 20,061	$ 90,850	$ 210,567

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, but one event is to be disclosed in this financial statement.

The City paid American Implement $15,499 on May 16, 2024 from the park department.

The City of Ensign, Kansas

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

The City of Ensign, Kansas

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Schedule 1

CITY OF ENSIGN, KANSAS
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund			
General Fund	$ 471,110	$ 217,579	$ (253,531)
Special Purpose Fund			
Special Highway Fund	13,493	12,066	(1,427)
Bond and Interest Fund			
Bond and Interest Fund	17,750	17,008	(742)
Business Funds			
Water Utility Fund	165,318	68,092	(97,226)
Trash Utility Fund	20,192	18,304	(1,888)
Sewer Utility Fund	86,727	52,761	(33,966)

The City of Ensign, 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				
Ad Valorem Tax	$ 136,307	$ 161,505	$ 163,344	$ (1,839)
Delinquent Tax	22	903	-	903
Motor Vehicle Tax	11,465	9,672	11,919	(2,247)
Recreational Vehicle Tax	351	291	373	(82)
Gross Earnings (Intangible) Tax	176	138	138	-
Local Sales Tax	23,940	24,602	18,500	6,102
Compensation Use Tax	7,269	7,233	6,000	1,233
Franchise Tax	22,750	21,799	18,000	3,799
Heavy Truck Parking	120	360	150	210
Post Office Rent	4,180	4,560	4,500	60
Fire Department	1,350	1,200	500	700
Donations	1,495	1,485	1,495	(10)
City Car Wash	820	1,079	1,000	79
Interest on Idle Funds	3,781	14,635	200	14,435
Federal Aid	13,964	-	-	-
Reimbursemnt for Road Work	-	2,373	-	2,373
Sale of Goods	9,000	8,135	-	8,135
Transfer from Bond & Interest Fund	-	1,258	2,000	(742)
Miscellaneous	5,493	12,255	5,000	7,255
Total Receipts	242,483	273,483	$ 233,119	$ 40,364
Expenditures				
Salaries and Wages	34,708	51,186	40,000	11,186
Health Insurance	30,718	32,467	35,000	(2,533)
Telephone and Utilities	24,294	24,152	24,000	152
Commodities	11,137	11,900	17,500	(5,600)
Contractual Services	16,036	34,186	30,000	4,186
Insurance	18,993	25,466	20,000	5,466
Fire Department	5,553	3,696	7,500	(3,804)
Capital Outlay	-	-	266,115	(266,115)
Legal and Professional Fees	14,324	12,441	14,000	(1,559)
Car Wash	1,386	974	1,000	(26)
Post Office Expense	1,902	327	1,500	(1,173)
Council Pay	1,495	1,485	1,495	(10)
Park	5,743	11,835	12,500	(665)
Miscellaneous	1,022	7,464	500	6,964
Total Expenditures	167,311	217,579	$ 471,110	(253,531)
Receipts Over (Under) Expenditures	75,172	55,904		$ 40,364
Unencumbered Cash, Beginning	197,378	272,550		
Unencumbered Cash, Ending	$ 272,550	$ 328,454		

The City of Ensign, 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 Gas Tax	$ 4,742	$ 4,558	$ 5,090	$ (532)
Total Receipts	4,742	4,558	$ 5,090	$ (532)
Expenditures				
Commodities	1,034	2,732	10,993	(8,261)
Contractual	-	9,334	2,500	6,834
Total Expenditures	1,034	12,066	$ 13,493	(1,427)
Receipts Over (Under) Expenditures	3,708	(7,508)		$ 895
Unencumbered Cash, Beginning	5,393	9,101		
Unencumbered Cash, Ending	$ 9,101	$ 1,593		

The City of Ensign, 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 Tax	$ 25,303	$ 172	$ -	$ 172
Vehicle Tax	1,212	1,736	4,288	(2,552)
Total Receipts	26,515	1,908	$ 4,288	$ (2,380)
Expenditures				
Principal	15,000	15,000	15,000	-
Interest	1,500	750	750	-
Transfer to General Fund	-	1,258	2,000	(742)
Total Expenditures	16,500	17,008	$ 17,750	(742)
Receipts Over (Under) Expenditures	10,015	(15,100)		$ (1,638)
Unencumbered Cash, Beginning	5,085	15,100		
Unencumbered Cash, Ending	$ 15,100	$ -		

The City of Ensign, 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	Variance-Over (Under)
Receipts				
Charges for Services	$ 65,102	$ 62,028	$ 55,000	$ 7,028
Penalties	1,561	1,764	1,000	764
Total Receipts	66,663	63,792	$ 56,000	$ 7,792
Expenditures				
Personal Services	9,393	15,691	8,500	7,191
Commodities	9,002	13,028	7,500	5,528
Contractual	5,981	33,573	5,000	28,573
Capital Outlay	172	2,235	142,818	(140,583)
Sales Tax and Water Protection Fees	2,825	3,565	1,500	2,065
Transfer to Trash Fund	5,000	-	-	-
Total Expenditures	32,373	68,092	$ 165,318	(97,226)
Receipts Over (Under) Expenditures	34,290	(4,300)		$ 105,018
Unencumbered Cash, Beginning	66,818	101,108		
Unencumbered Cash, Ending	$ 101,108	$ 96,808		

The City of Ensign, 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				
Charge for Service	$ 18,818	$ 19,060	$ 17,500	$ 1,560
Transfer from Water	5,000	-	-	-
Total Receipts	23,818	19,060	$ 17,500	$ 1,560
Expenditures				
Trash Contractor	19,230	18,304	20,192	(1,888)
Total Expenditures	19,230	18,304	$ 20,192	(1,888)
Receipts Over (Under) Expenditures	4,588	756		$ 3,448
Unencumbered Cash, Beginning	3,192	7,780		
Unencumbered Cash, Ending	$ 7,780	$ 8,536		

The City of Ensign, 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				
Charges for Service	$ 38,087	$ 36,322	$ 38,000	$ (1,678)
Total Receipts	38,087	36,322	$ 38,000	$ (1,678)
Expenditures				
Salaries and Benefits	3,098	5,265	3,000	2,265
Principal and Interest Fund	20,310	20,310	19,809	501
Capital Outlay	9,817	27,186	63,918	(36,732)
Total Expenditures	33,225	52,761	$ 86,727	(33,966)
Receipts Over (Under) Expenditures	4,862	(16,439)		$ 32,288
Unencumbered Cash, Beginning	45,998	50,860		
Unencumbered Cash, Ending	$ 50,860	$ 34,421		