

CITY OF SENECA, KANSAS

FINANCIAL STATEMENT

WITH

INDEPENDENT AUDITOR'S REPORT

December 31, 2022

CITY OF SENECA, KANSAS
TABLE OF CONTENTS
December 31, 2022

	<u>Page Number</u>
Independent Auditor's Report	1 - 2
Statement 1	
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash Regulatory Basis	3 - 4
Notes to Financial Statement	5 - 11
Schedule 1	
Summary of Expenditures - Actual and Budget - Regulatory Basis	13
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis	
General Fund	14 - 15
Library Fund	16
Fire Equipment Fund	17
Industrial Development Fund	18
Fire Truck Fund	19
Airport Fund	20
Special Highway Fund	21
Special Park and Recreation Fund	22
Capital Equipment Fund	23
Capital Improvement Fund	24
Special Park Improvement Fund	25
Law Enforcement Fund	26
Pool Capital Improvement Fund	27
Convention and Tourism Fund	28
Bond and Interest Fund	29
Ambulance Fund	30
Water Utility Fund	31
Meter Deposits Fund	32
Sewer Utility Fund	33
Electric Utility Fund	34
Swimming Pool Fund	35
Branch Street Project Fund	36
Law Enforcement Trust Fund	37
Cemetery Trust Fund	38
Pending Forfeiture Fund	39
Electric Principal and Interest fund	40
Schedule 3	
Schedule to Receipts and Expenditures - Related Municipal Entities	
Seneca Free Library	41



April 28, 2023

Mayor and Council Members
City of Seneca, 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 the City of Seneca, 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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 SENECA, KANSAS
SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2022

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Governmental Funds							
General Fund	\$ 475,391	\$ -	\$ 1,274,815	\$ 1,154,622	\$ 595,584	\$ -	\$ 595,584
Library Fund	11,874	-	140,395	152,269	-	-	-
Fire Equipment Fund	18,066	-	26,974	21,846	23,194	-	23,194
Industrial Development Fund	211,568	-	26,705	5,000	233,273	-	233,273
Fire Truck Fund	335,224	-	133,307	44,167	424,364	-	424,364
Airport Fund	10,116	-	-	-	10,116	-	10,116
Special Highway Fund	3,334	-	-	-	3,334	-	3,334
Special Park and Recreation Fund	71,574	-	28,740	62,540	37,774	-	37,774
Capital Equipment Fund	5,531	-	25	-	5,556	-	5,556
Capital Improvement Fund	614,371	-	686,198	561,433	739,136	-	739,136
Special Park Improvement Fund	359	-	-	359	-	-	-
Law Enforcement Fund	8,589	-	2,730	-	11,319	-	11,319
Pool Capital Improvement Fund	2,577,546	-	943,750	426,575	3,094,721	-	3,094,721
Convention and Tourism Fund	32,020	-	18,032	19,513	30,539	-	30,539
Bond and Interest Fund	2,309	-	-	-	2,309	-	2,309
Ambulance Fund	6,465	-	-	3,022	3,443	-	3,443
Water Utility Fund	237,145	-	447,662	428,595	256,212	-	256,212
Meter Deposits Fund	52,732	-	6,570	4,719	54,583	-	54,583
Sewer Utility Fund	722,882	-	362,068	261,823	823,127	-	823,127
Electric Utility Fund	3,922,412	-	3,466,997	3,232,232	4,157,177	-	4,157,177
Swimming Pool Fund	-	-	126,873	111,399	15,474	-	15,474
Branch Street Project Fund	171,716	-	42,982	97,700	116,998	-	116,998

(continued)

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

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Fund (Continued)							
Law Enforcement Trust Fund	\$ 3,815	\$ -	\$ 1,096	\$ -	\$ 4,911	\$ -	\$ 4,911
Cemetery Trust Fund	1,868	-	-	-	1,868	-	1,868
Pending Forfeiture	1,097	-	-	1,097	-	-	-
Electric Principal & Interest Fund	-	-	72,215	72,215	-	-	-
Subtotal	\$ 9,498,004	\$ -	\$ 7,808,134	\$ 6,661,126	\$ 10,645,012	\$ -	\$ 10,645,012
Related Municipal Entity							
Seneca Free Library	96,167	-	184,159	190,955	89,371	-	89,371
Total Reporting Entity	\$ 9,594,171	\$ -	\$ 7,992,293	\$ 6,852,081	\$ 10,734,383	\$ -	\$ 10,734,383
Composition of Cash							
Certificates of Deposit							\$ 3,600,000
Checking/Savings Accounts							7,045,012
Total Primary Government							\$ 10,645,012
Library Checking, Savings and CDs							89,371
Total Reporting Entity							\$ 10,734,383

CITY OF SENECA, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2022

Note 1: Summary of Significant Accounting Policies

The City of Seneca, Kansas (the City) is a municipal corporation governed by an elected six-member council and mayor. The financial statement presents the City and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

Seneca Free Library

The Seneca Free Library Board operates the City's Public Library. Acquisition or disposition of real property by the Library Board must be approved by the City. Bond issuances must also be approved by the City.

Regulatory Basis Fund Types

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In the financial statement in this report, the various funds are grouped into generic fund types and broad fund categories as follows:

General Fund - The general fund is the chief operating fund of the City. It is used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds - Special purpose funds are used to account for the proceeds of specific tax levies and other specific revenue sources intended for specified purposes.

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

Capital Project Funds – Capital Project Funds are 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 Funds - Business funds are used to account for funds financed in whole or in part by fees charged to users of the goods or services.

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.).

Basis of Accounting

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 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 revenues 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.

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

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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

Budgetary Information

The City Charter establishes the fiscal year as the twelve-month period beginning January 1. The Mayor and City Council prepare a budget of estimated expenditures and receipts for the ensuing fiscal year in accordance with State of Kansas Statutes. These statutes require that an annual operating budget be 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 statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. 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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the 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: capital equipment fund, capital improvement fund and law enforcement trust 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.

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

Note 2: 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, except during designated "peak periods" when coverage is 50%. The City does not utilize "peak periods". All deposits were legally secured at December 31, 2022.

As of December 31, 2022, the City's carrying amount of the deposits was \$10,645,012 and the bank balance was \$10,751,682. The bank balance was held by three banks. Of the bank balance, \$3,538,605 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Note 3: Interfund Transfers

Transfers for the year were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Water Utility	Capital Improvement	12-1,118	\$ 89,138
Electric Utility	Electric Principal & Interest	12-825d	72,215
Sewer Utility	Capital Improvement	12-1,118	58,300
Pool Debt Service	Swimming Pool	12-1, 117	70,000
Pool Debt Service	Capital Improvement	12-1,118	47,700
Electric Utility	Capital Improvement	12-1,118	296,321
			<u>\$ 633,674</u>

Note 4: 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 or by writing to KPERs (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

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

Note 4: Defined Benefit Pension Plan (Continued)

Plan Description (Continued)

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 limited on annual increases in the employer contribution rates. The actuarially determined employee contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$83,824 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 \$892,493. 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 assumption and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

Note 5: Compensated Absences

The City provides compensation for absences for full-time employees. Individuals who work at least 40 hours per week are classified as full-time, and are eligible to earn vacation and sick leave.

The City's vacation leave is earned according to the following schedule:

Years of Service	Hours per Month
0 - 5 years	6.66
6-11 years	10.00
12-20 years	13.33
>20 years	14.66

Employees may not carry over more than 160 hours. Each employee's anniversary date is used to determined vacation carryover. An exception applies to employees of the Police Department, due to the additional cost incurred for a replacement officer to cover time of an absent officer. Employees of the Police Department may convert up to 50% of vacation time to cash annually.

Sick leave is earned 8 hours for each full month of service. No employee may accrue more than 720 hours of sick leave. Upon termination of employment with the City, an employee will not be paid for any unused sick leave.

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

Note 6: Other Post-Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes healthcare benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

Note 7: Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. There have been no decreases in insurance coverage from the prior year.

Note 8: Related Parties

During the year ended December 31, 2022, the Mayor was an immediate family member of a council member.

Note 9: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through April 28, 2023, which is the date at which the financial statement was available to be issued.

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

Note 10: Changes in Long-Term Debt

<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>
General Obligation Bonds										
Series 2013-A	2.0 - 2.625%	05/01/13	\$ 2,520,000	09/01/30	\$ 915,000	\$ -	\$ 175,000	\$ (175,000)	\$ 740,000	\$ 20,138
Series 2014-A	1.15 - 3.6%	10/01/14	830,000	09/01/24	275,000	-	90,000	(90,000)	185,000	7,700
Total General Obligation Bonds					<u>\$ 1,190,000</u>	<u>\$ -</u>	<u>\$ 265,000</u>	<u>\$ (265,000)</u>	<u>\$ 925,000</u>	<u>\$ 27,838</u>
Loans										
KDHE Water Pollution Control	1.91%	07/21/16	2,231,391	3/1/37	\$ 1,763,242	\$ -	\$ 88,704	\$ (88,704)	\$ 1,674,538	\$ 28,904
Electric Loan	0.25%	07/01/21	695,306	1/1/31	642,478	-	70,675	(70,675)	571,803	1,540
Total Loans					<u>\$ 2,405,720</u>	<u>\$ -</u>	<u>\$ 159,379</u>	<u>\$ (159,379)</u>	<u>\$ 2,246,341</u>	<u>\$ 30,444</u>
Public Building Commission										
Series 2013 Revenue Bond	2.0 - 2.5%	05/01/13	3,295,000	8/21/23	\$ 1,440,000	\$ -	\$ 230,000	\$ (230,000)	\$ 1,210,000	\$ 32,176
Finance Lease										
2021 Spartan Fire Engine	2.60%	04/06/22	373,246	4/6/27	\$ -	\$ 373,246	\$ -	\$ 373,246	\$ 373,246	\$ -
TOTAL LONG-TERM DEBT					<u>\$ 5,035,720</u>	<u>\$ 373,246</u>	<u>\$ 654,379</u>	<u>\$ (281,133)</u>	<u>\$ 4,754,587</u>	<u>\$ 90,458</u>

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

Note 10: Changes in Long-Term Debt (Continued)

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028 - 2032</u>	<u>2033 - 2037</u>	<u>2038 - 2042</u>	<u>Total</u>
Principal									
General Obligation Bonds									
Series 2013-A	\$ 175,000	\$ 175,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 150,000	\$ -	\$ -	\$ 740,000
Series 2014-A	90,000	95,000	-	-	-	-	-	-	185,000
Loans									
KDHE Water Pollution Control	90,405	92,140	93,908	95,711	97,547	516,545	568,050	120,232	1,674,538
Electric Loan	70,852	71,029	71,207	71,385	71,563	215,767	-	-	571,803
Public Building Commission									
Series 2013 Refunding Bond	235,000	240,000	240,000	245,000	250,000	-	-	-	1,210,000
Finance Lease									
2021 Spartan Fire Engine	70,824	72,667	74,603	76,568	78,584	-	-	-	373,246
Total Principal	<u>\$ 732,081</u>	<u>\$ 745,836</u>	<u>\$ 559,718</u>	<u>\$ 568,664</u>	<u>\$ 577,694</u>	<u>\$ 882,312</u>	<u>\$ 568,050</u>	<u>\$ 120,232</u>	<u>\$ 4,754,587</u>
Interest and Service Fees									
General Obligation Bonds									
Series 2013-A	\$ 16,638	\$ 13,138	\$ 9,638	\$ 7,738	\$ 5,838	\$ 6,038	\$ -	\$ -	\$ 59,028
Series 2014-A	5,180	2,660	-	-	-	-	-	-	7,840
Loans									
KDHE Water Pollution Control	27,424	25,915	24,380	22,813	21,217	81,043	36,280	1,499	240,571
Electric Loan	1,363	1,186	1,008	830	651	878	-	-	5,916
Public Building Commission									
Series 2013 Refunding Bond	27,576	22,876	17,776	12,376	6,250	-	-	-	86,854
Finance Lease									
2021 Spartan Fire Engine	9,831	7,988	6,052	4,087	2,070	-	-	-	30,028
Total Interest and Service Fees	<u>\$ 88,012</u>	<u>\$ 73,763</u>	<u>\$ 58,854</u>	<u>\$ 47,844</u>	<u>\$ 36,026</u>	<u>\$ 87,959</u>	<u>\$ 36,280</u>	<u>\$ 1,499</u>	<u>\$ 430,237</u>
Total Principal and Interest	<u>\$ 820,093</u>	<u>\$ 819,599</u>	<u>\$ 618,572</u>	<u>\$ 616,508</u>	<u>\$ 613,720</u>	<u>\$ 970,271</u>	<u>\$ 604,330</u>	<u>\$ 121,731</u>	<u>\$ 5,184,824</u>

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

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

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (under)
Governmental Funds					
General	\$ 1,480,535	\$ -	\$ 1,480,535	\$ 1,154,622	\$ (325,913)
Library	150,393	-	150,393	152,269	1,876
Fire Equipment	51,109	-	51,109	21,846	(29,263)
Industrial Development	240,515	-	240,515	5,000	(235,515)
Fire Truck	405,500	-	405,500	44,167	(361,333)
Airport	11,616	-	11,616	-	(11,616)
Special Highway	63,909	-	63,909	-	(63,909)
Special Park and Recreation	80,357	-	80,357	62,540	(17,817)
Special Park Improvement	859	-	859	359	(500)
Law Enforcement	8,723	-	8,723	-	(8,723)
Law Enforcement Trust	5,315	-	5,315	-	(5,315)
Pool Capital Improvement	3,073,953	-	3,073,953	426,575	(2,647,378)
Convention and Tourism	41,068	-	41,068	19,513	(21,555)
Ambulance	6,464	-	6,464	3,022	(3,442)
Water Utility	668,213	-	668,213	428,595	(239,618)
Meter Deposits	54,866	-	54,866	4,719	(50,147)
Sewer Utility	973,545	-	973,545	261,823	(711,722)
Electric Utility	6,620,605	-	6,620,605	3,232,232	(3,388,373)
Swimming Pool	111,500	-	111,500	111,399	(101)
Cemetery Trust	2,393	-	2,393	-	(2,393)
Totals	\$ 14,051,438	\$ -	\$ 14,051,438	\$ 5,928,681	\$ (8,122,757)

CITY OF SENECA, 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>	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	\$ 576,459	\$ 579,059	\$ (2,600)
Delinquent Taxes	710	4,000	(3,290)
Motor Vehicle Taxes	77,284	74,099	3,185
Recreational Vehicle Tax	1,636	1,350	286
16/20 M Vehicle Tax	1,009	765	244
Commercial Vehicle Tax	19,951	18,151	1,800
Watercraft Tax	502	99	403
LAVTR	-	544	(544)
Local Alcoholic Liquor Tax	14,951	11,835	3,116
Local Sales Tax	329,215	260,000	69,215
Franchise Tax	80,098	55,000	25,098
Licenses, Permits and Fees	7,455	20,800	(13,345)
PILOT Payment	-	17,000	(17,000)
Fines, Forfeitures and Penalties	15,018	-	15,018
Interest	12,491	8,000	4,491
Cemetery Fees	3,975	-	3,975
Reimbursement	56,928	53,360	3,568
Other	77,133	312	76,821
Total Cash Receipts	<u>\$ 1,274,815</u>	<u>\$ 1,104,374</u>	<u>\$ 170,441</u>

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

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
General and Administrative			
Personnel Services	\$ 86,770	\$ 94,010	\$ (7,240)
Commodities	21,820	21,700	120
Contractual	56,690	73,570	(16,880)
Capital Outlay	4,768	25,000	(20,232)
Economic Development	31,021	-	31,021
Other	2,717	-	2,717
Police Department			
Personnel Services	292,421	322,230	(29,809)
Commodities	38,391	29,450	8,941
Contractual	64,915	114,320	(49,405)
Capital Outlay	2,264	6,000	(3,736)
Other	1,379	-	1,379
Streets and Highway Department			
Personnel Services	174,672	200,000	(25,328)
Commodities	159,773	66,000	93,773
Contractual	64,173	48,000	16,173
Capital Outlay	4,150	115,000	(110,850)
Park Department			
Personnel Services	93,346	99,700	(6,354)
Commodities	26,573	36,000	(9,427)
Contractual	25,749	34,500	(8,751)
Other Departments			
Personnel Services	-	4,300	(4,300)
Commodities	1,313	800	513
Contractual	1,717	500	1,217
Capital Outlay	-	5,000	(5,000)
Cash Forward	-	184,455	(184,455)
Total Expenditures	\$ 1,154,622	\$ 1,480,535	\$ (325,913)
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 120,193		
 UNENCUMBERED CASH - JANUARY 1	 <u>475,391</u>		
 UNENCUMBERED CASH - DECEMBER 31	 <u><u>\$ 595,584</u></u>		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	\$ 119,464	\$ 119,988	\$ (524)
Delinquent Taxes	145	1,500	(1,355)
Motor Vehicle Taxes	16,003	15,352	651
Recreational Vehicle Tax	339	279	60
16/20 M Vehicle Tax	208	159	49
Commercial Vehicle Tax	4,132	3,760	372
Watercraft Tax	-	20	(20)
Excise Tax	104	-	104
Total Cash Receipts	\$ 140,395	\$ 141,058	\$ (663)
 EXPENDITURES			
Appropriation	\$ 152,269	\$ 150,393	\$ 1,876
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ (11,874)		
 UNENCUMBERED CASH - JANUARY 1	 11,874		
 UNENCUMBERED CASH - DECEMBER 31	 \$ -		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	\$ 22,773	\$ 22,855	\$ (82)
Delinquent Taxes	27	-	27
Motor Vehicle Taxes	3,049	2,923	126
Recreational Vehicle Tax	65	53	12
16/20 M Vehicle Tax	40	30	10
Commercial Vehicle Tax	787	716	71
Watercraft Tax	-	4	(4)
Excise Tax	20	-	20
Interest	113	200	(87)
Donations	100	-	100
Total Cash Receipts	\$ 26,974	\$ 26,781	\$ 193
EXPENDITURES			
Contractual Services	\$ 13,304	\$ 6,100	\$ 7,204
Commodities	2,923	6,000	(3,077)
Capital Outlay	5,619	8,000	(2,381)
Dispatch Support	-	3,932	(3,932)
Cash Forward	-	27,077	(27,077)
Total Expenditures	\$ 21,846	\$ 51,109	\$ (29,263)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,128		
UNENCUMBERED CASH - JANUARY 1	18,066		
UNENCUMBERED CASH - DECEMBER 31	\$ 23,194		

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

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	\$ 22,773	\$ 22,855	\$ (82)
Delinquent Taxes	27	-	27
Motor Vehicle Taxes	3,005	2,923	82
Recreational Vehicle Tax	63	53	10
16/20 M Vehicle Tax	37	30	7
Commercial Vehicle Tax	781	716	65
Watercraft Tax	-	4	(4)
Excise Tax	19	-	19
Total Cash Receipts	<u>\$ 26,705</u>	<u>\$ 26,581</u>	<u>\$ 124</u>
EXPENDITURES			
County Economic Development	\$ 5,000	\$ 5,000	\$ -
Cash Forward	-	235,515	(235,515)
Total Expenditures	<u>\$ 5,000</u>	<u>\$ 240,515</u>	<u>\$ (235,515)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 21,705		
UNENCUMBERED CASH - JANUARY 1	<u>211,568</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 233,273</u>		

CITY OF SENECA, KANSAS
FIRE TRUCK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Rural Fire Contracts	\$ 131,485	\$ 118,569	\$ 12,916
Interest	1,822	2,500	(678)
Total Cash Receipts	\$ 133,307	\$ 121,069	\$ 12,238
EXPENDITURES			
Contractual Services	\$ 26,922	\$ 7,500	\$ 19,422
Commodities	11,264	18,660	(7,396)
Capital Outlay	5,981	80,340	(74,359)
Dispatch Support	-	11,189	(11,189)
Cash Forward	-	287,811	(287,811)
Total Expenditures	\$ 44,167	\$ 405,500	\$ (361,333)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 89,140		
UNENCUMBERED CASH - JANUARY 1	335,224		
UNENCUMBERED CASH - DECEMBER 31	\$ 424,364		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Service	\$ -	\$ 1,000	\$ (1,000)
EXPENDITURES			
Commodities	\$ -	\$ 500	\$ (500)
Cash Forward	-	11,116	(11,116)
Total Expenditures	\$ -	\$ 11,616	\$ (11,616)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	10,116		
UNENCUMBERED CASH - DECEMBER 31	\$ 10,116		

CITY OF SENECA, 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>
CASH RECEIPTS			
State Payments	\$ -	\$ 53,360	\$ (53,360)
EXPENDITURES			
Capital Improvements	\$ -	\$ 63,909	\$ (63,909)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>3,334</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 3,334</u>		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Local Alcoholic Liquor Tax	\$ 14,951	\$ 11,835	\$ 3,116
Refunds and Reimbursements	13,789	-	13,789
Total Cash Receipts	\$ 28,740	\$ 11,835	\$ 16,905
EXPENDITURES			
Utilities	\$ 150	\$ -	\$ 150
Commodities	-	200	(200)
Capital Outlay	62,390	3,875	58,515
Cash Forward	-	76,282	(76,282)
Total Expenditures	\$ 62,540	\$ 80,357	\$ (17,817)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (33,800)		
UNENCUMBERED CASH - JANUARY 1	71,574		
UNENCUMBERED CASH - DECEMBER 31	\$ 37,774		

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

CASH RECEIPTS	
Interest	\$ 25
EXPENDITURES	
Capital Outlay	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 25
UNENCUMBERED CASH - JANUARY 1	<u>5,531</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 5,556</u></u>

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

CASH RECEIPTS	
Other	\$ 2,873
Grants	191,866
Transfers In	491,459
Total Cash Receipts	<u>\$ 686,198</u>
 EXPENDITURES	
Capital Improvements	\$ 366,296
Bond Principal and Interest	195,137
Total Expenditures	<u>\$ 561,433</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 124,765
 UNENCUMBERED CASH - JANUARY 1	 <u>614,371</u>
 UNENCUMBERED CASH - DECEMBER 31	 <u><u>\$ 739,136</u></u>

CITY OF SENECA, KANSAS
SPECIAL PARK IMPROVEMENT 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>
CASH RECEIPTS			
Gifts	\$ -	\$ 500	\$ (500)
EXPENDITURES			
Capital Outlay	\$ 359	\$ 500	\$ (141)
Cash Forward	-	359	(359)
Total Expenditures	<u>\$ 359</u>	<u>\$ 859</u>	<u>\$ (500)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (359)		
UNENCUMBERED CASH - JANUARY 1	<u>359</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>		

CITY OF SENECA, KANSAS
LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Diversion Fee	\$ 2,730	\$ 3,000	\$ (270)
EXPENDITURES			
Diversion Expense	\$ -	\$ 5,000	\$ (5,000)
Cash Forward	-	3,723	(3,723)
Total Expenditures	\$ -	\$ 8,723	\$ (8,723)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,730		
UNENCUMBERED CASH - JANUARY 1	8,589		
UNENCUMBERED CASH - DECEMBER 31	\$ 11,319		

CITY OF SENECA, KANSAS
POOL CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Sales Tax	\$ 926,867	\$ 680,000	\$ 246,867
Interest	16,883	7,000	9,883
Total Cash Receipts	\$ 943,750	\$ 687,000	\$ 256,750
 EXPENDITURES			
Debt Service	\$ 262,175	\$ 262,176	\$ (1)
Capital Outlay	46,700	-	46,700
Transfers Out	117,700	195,400	(77,700)
Cash Forward	-	2,616,377	(2,616,377)
Total Expenditures	\$ 426,575	\$ 3,073,953	\$ (2,647,378)
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 517,175		
 UNENCUMBERED CASH - JANUARY 1	 2,577,546		
 UNENCUMBERED CASH - DECEMBER 31	 \$ 3,094,721		

CITY OF SENECA, KANSAS
CONVENTION AND TOURISM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Transient Guest Tax	\$ 18,032	\$ 16,000	\$ 2,032
EXPENDITURES			
Capital Outlay	\$ 19,513	\$ 20,534	\$ (1,021)
Cash Forward	-	20,534	(20,534)
Total Expenditures	\$ 19,513	\$ 41,068	\$ (21,555)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,481)		
UNENCUMBERED CASH - JANUARY 1	32,020		
UNENCUMBERED CASH - DECEMBER 31	\$ 30,539		

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

CASH RECEIPTS	
Taxes and Shared Revenue	
Debt Service	\$ -
	-
EXPENDITURES	\$ -
	-
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	2,309
	2,309
UNENCUMBERED CASH - DECEMBER 31	\$ 2,309
	2,309

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Ambulance Calls	\$ -	\$ -	\$ -
EXPENDITURES			
Contractual Services	\$ 3,022	\$ 1,500	\$ 1,522
Cash Forward	-	4,964	(4,964)
Total Expenditures	\$ 3,022	\$ 6,464	\$ (3,442)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,022)		
UNENCUMBERED CASH - JANUARY 1	6,465		
UNENCUMBERED CASH - DECEMBER 31	\$ 3,443		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Water Service	\$ 445,428	\$ 415,000	\$ 30,428
Miscellaneous	-	6,000	(6,000)
Penalty	1,165	2,000	(835)
Interest	1,069	1,800	(731)
Total Cash Receipts	\$ 447,662	\$ 424,800	\$ 22,862
EXPENDITURES			
Transmission and Distribution			
Personnel Services	\$ 204,468	\$ 216,200	\$ (11,732)
Contractual Services	81,743	93,000	(11,257)
Commodities	22,276	6,300	15,976
Miscellaneous	1,180	-	1,180
Administrative and General			
Contractual Services	14,751	-	14,751
Commodities	14,883	-	14,883
Capital Outlay	156	-	156
Transfers Out	89,138	89,138	-
Cash Forward	-	263,575	(263,575)
Total Expenditures	\$ 428,595	\$ 668,213	\$ (239,618)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 19,067		
UNENCUMBERED CASH - JANUARY 1	237,145		
UNENCUMBERED CASH - DECEMBER 31	\$ 256,212		

CITY OF SENECA, KANSAS
METER DEPOSITS 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>
CASH RECEIPTS			
Meter Deposits	\$ 6,570	\$ 5,000	\$ 1,570
EXPENDITURES			
Meter Deposits Refunded	\$ 4,719	\$ 5,500	\$ (781)
Cash Forward	-	49,366	(49,366)
Total Expenditures	<u>\$ 4,719</u>	<u>\$ 54,866</u>	<u>\$ (50,147)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,851		
UNENCUMBERED CASH - JANUARY 1	<u>52,732</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 54,583</u>		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Sewer Service	\$ 362,061	\$ 350,338	\$ 11,723
Penalty	7	750	(743)
Total Cash Receipts	\$ 362,068	\$ 351,088	\$ 10,980
 EXPENDITURES			
Personnel Services	\$ 45,436	\$ 48,050	\$ (2,614)
Contractual Services	33,634	17,500	16,134
Commodities	2,423	43,900	(41,477)
Capital Outlay	-	97,241	(97,241)
Principal	88,702	93,055	(4,353)
Interest	33,256	28,904	4,352
Transfers Out	58,300	58,300	-
Miscellaneous	72	-	72
Cash Forward	-	586,595	(586,595)
Total Expenditures	\$ 261,823	\$ 973,545	\$ (711,722)
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 100,245		
 UNENCUMBERED CASH - JANUARY 1	 722,882		
 UNENCUMBERED CASH - DECEMBER 31	 \$ 823,127		

CITY OF SENECA, KANSAS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Electric Service	\$ 3,342,954	\$ 2,995,000	\$ 347,954
Franchise Fee	96,321	89,850	6,471
Miscellaneous	2,117	60,000	(57,883)
Penalties	6,121	7,000	(879)
Interest	19,484	18,000	1,484
Total Cash Receipts	\$ 3,466,997	\$ 3,169,850	\$ 297,147
 EXPENDITURES			
Salaries and Wages	\$ 379,514	\$ 339,310	\$ 40,204
Contractual Services	161,704	115,290	46,414
Commodities	137,345	110,000	27,345
Capital Outlay	1,180	800,000	(798,820)
Wholesale Power	2,176,043	2,200,000	(23,957)
Miscellaneous	7,910	-	7,910
Non-Operating Expenditures			
Transfers Out	368,536	300,000	68,536
Cash Forward	-	2,756,005	(2,756,005)
Total Expenditures	\$ 3,232,232	\$ 6,620,605	\$ (3,388,373)
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 234,765		
 UNENCUMBERED CASH - JANUARY 1	 3,922,412		
 UNENCUMBERED CASH - DECEMBER 31	 \$ 4,157,177		

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Admissions	\$ 39,390	\$ 30,000	\$ 9,390
Concessions	15,367	11,000	4,367
Pool Rental	2,116	-	2,116
Transfers In	70,000	70,000	-
Total Cash Receipts	\$ 126,873	\$ 111,000	\$ 15,873
 EXPENDITURES			
Personnel Services	\$ 75,352	\$ 61,000	\$ 14,352
Contractual Services	10,312	14,000	(3,688)
Commodities	24,563	21,500	3,063
Capital Outlay	1,172	15,000	(13,828)
Total Expenditures	\$ 111,399	\$ 111,500	\$ (101)
 RECEIPTS OVER (UNDER) EXPENDITURES	 \$ 15,474		
 UNENCUMBERED CASH - JANUARY 1	 -		
 UNENCUMBERED CASH - DECEMBER 31	 \$ 15,474		

CITY OF SENECA, KANSAS
BRANCH STREET PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

CASH RECEIPTS	
Other	<u>\$ 42,982</u>
EXPENDITURES	
Debt Service	<u>\$ 97,700</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (54,718)</u>
UNENCUMBERED CASH - JANUARY 1	<u>171,716</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 116,998</u></u>

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

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Other	\$ 1,096	\$ 1,000	\$ 96
EXPENDITURES			
Other	\$ -	\$ 5,315	\$ (5,315)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,096		
UNENCUMBERED CASH - JANUARY 1	3,815		
UNENCUMBERED CASH - DECEMBER 31	\$ 4,911		

CITY OF SENECA, KANSAS
CEMETERY TRUST 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>
CASH RECEIPTS			
Other	\$ -	\$ -	\$ -
EXPENDITURES			
Cash Forward	\$ -	\$ 2,393	\$ (2,393)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>1,868</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,868</u>		

CITY OF SENECA, KANSAS
PENDING FORFEITURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
 For the Year Ended December 31, 2022

CASH RECEIPTS	
Other	<u>\$ -</u>
EXPENDITURES	
Miscellaneous	<u>\$ 1,097</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,097)
UNENCUMBERED CASH - JANUARY 1	<u>1,097</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ -</u></u>

CITY OF SENECA, KANSAS
ELECTRIC PRINCIPAL AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

CASH RECEIPTS	
Transfers In	<u>\$ 72,215</u>
EXPENDITURES	
Debt Service	<u>\$ 72,215</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -
UNENCUMBERED CASH - JANUARY 1	<u> -</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ -</u></u>

CITY OF SENECA, KANSAS
SENECA FREE LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

CASH RECEIPTS

City Appropriations	\$ 152,269
Contributions and Memorials	430
Grants	26,354
Interest and Dividends	215
Other	4,891
Total Cash Receipts	<u>\$ 184,159</u>

EXPENDITURES

Salaries	\$ 95,147
Payroll Taxes	6,672
Employee Retirement	5,844
Books, Subscriptions, Videos	23,306
Telephone and Utilities	3,553
Postage	100
Repairs and Lawn Care	5,533
Supplies	2,938
Adult and Children's Programming	3,485
Technology	5,117
Insurance	958
Continuing Education	1,407
Capital Outlay	34,732
Fire Alarm Maintenance	718
Copier	1,445
Total Expenditures	<u>\$ 190,955</u>

RECEIPTS OVER (UNDER) EXPENDITURES \$ (6,796)

UNENCUMBERED CASH - BEGINNING 96,167

UNENCUMBERED CASH - ENDING \$ 89,371