CITY OF SENECA, KANSAS

FINANCIAL STATEMENT

WITH

INDEPENDENT AUDITOR'S REPORT

December 31, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CITY OF SENECA, KANSAS
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VARNEY
& ASSOCIATES, CPAs, LLC

June 14, 2024

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, 2023 and the related notes to the financial statement.

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

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City 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* (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.

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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 a 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, 2023

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
Governmental Funds							
General Fund	$ 595,584	$ -	$ 1,423,007	$ 1,235,824	$ 782,767	$ -	$ 782,767
Library Fund	-	-	154,155	154,155	-	-	-
Fire Equipment Fund	23,194	-	29,813	20,763	32,244	-	32,244
Industrial Development Fund	233,273	-	29,370	5,000	257,643	-	257,643
Fire Truck Fund	424,364	-	134,199	197,104	361,459	-	361,459
Airport Fund	10,116	-	-	-	10,116	-	10,116
Special Highway Fund	3,334	-	-	-	3,334	-	3,334
Special Park and Recreation Fund	37,774	-	15,381	9,025	44,130	-	44,130
Capital Equipment Fund	5,556	-	78	-	5,634	-	5,634
Capital Improvement Fund	739,136	-	2,081,060	2,456,048	364,148	109,330	473,478
Law Enforcement Fund	11,319	-	3,125	2,540	11,904	-	11,904
Pool Capital Improvement Fund	3,094,721	-	1,025,624	1,917,231	2,203,114	-	2,203,114
Convention and Tourism Fund	30,539	-	21,391	18,490	33,440	-	33,440
Bond and Interest Fund	2,309	-	-	-	2,309	-	2,309
Ambulance Fund	3,443	-	17,640	2,480	18,603	-	18,603
Water Utility Fund	256,212	-	462,310	458,088	260,434	-	260,434
Meter Deposits Fund	54,583	-	4,685	3,060	56,208	-	56,208
Sewer Utility Fund	823,127	-	367,323	527,248	663,202	-	663,202
Electric Utility Fund	4,157,177	-	3,817,750	3,033,253	4,941,674	-	4,941,674
Swimming Pool Fund	15,474	-	172,247	124,131	63,590	-	63,590
Branch Street Project Fund	116,998	-	-	95,180	21,818	-	21,818

(continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CITY OF SENECA, KANSAS
SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

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	$ 4,911	$ -	$ -	$ -	$ 4,911	$ -	$ 4,911
Cemetery Trust Fund	1,868	-	-	-	1,868	-	1,868
Pending Forfeiture	-	-	-	-	-	-	-
Electric Principal & Interest Fund	-	-	72,215	72,215	-	-	-
Subtotal	$ 10,645,012	$ -	$ 9,831,373	$ 10,331,835	$ 10,144,550	$ 109,330	$ 10,253,880
Related Municipal Entity							
Seneca Free Library	89,371	-	216,975	189,895	116,451	-	116,451
Total Reporting Entity	$ 10,734,383	$ -	$ 10,048,348	$ 10,521,730	$ 10,261,001	$ 109,330	$ 10,370,331

Composition of Cash	
Certificates of Deposit	$ 3,600,000
Checking/Savings Accounts	6,653,880
Total Primary Government	$ 10,253,880
Library Checking, Savings and CDs	116,451
Total Reporting Entity	$ 10,370,331

STATEMENT 1 (CONTINUED)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

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.

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 statue), 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 City 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 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 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.

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, 2023.

As of December 31, 2023, the City's carrying amount of the deposits was $10,253,880 and the bank balance was $10,466,703. The bank balance was held by three banks. Of the bank balance, $3,963,621 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:

From	To	Regulatory Authority	Amount
Water Utility	Capital Improvement	12-1,118	$ 86,138
Electric Utility	Electric Principal & Interest	12-825d	72,215
Sewer Utility	Capital Improvement	12-1,118	57,200
Pool Debt Service	Swimming Pool	12-1, 117	110,000
Pool Debt Service	Capital Improvement	12-1,118	1,519,252
Electric Utility	Capital Improvement	12-1,118	282,223
			$ 2,127,028

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.

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 8.43% for fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $93,732 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 $923,498. 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 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 publicly 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.

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, 2023, the Mayor was an immediate family member of a council member.

Note 9: Subsequent Events

Management has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, which is the date the financial statement was available to be issued.

Note 10: Changes in Long-Term Debt

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2013-A	2.0 - 2.625%	05/01/13	$ 2,520,000	09/01/30	$ 740,000	$ -	$ 175,000	$ (175,000)	$ 565,000	$ 16,638
Series 2014-A	1.15 - 3.6%	10/01/14	830,000	09/01/24	185,000	-	90,000	(90,000)	95,000	5,180
Total General Obligation Bonds					$ 925,000	$ -	$ 265,000	$ (265,000)	$ 660,000	$ 21,818
Loans										
KDHE Water Pollution Control	1.91%	07/21/16	2,231,391	3/1/37	$ 1,674,538	$ -	$ 90,405	$ (90,405)	$ 1,584,133	$ 31,554
Electric Loan	0.25 - 2.68%	07/01/21	695,306	1/1/31	571,803	-	64,975	(64,975)	506,828	14,675
Total Loans					$ 2,246,341	$ -	$ 155,380	$ (155,380)	$ 2,090,961	$ 46,229
Public Building Commission										
Series 2013 Revenue Bond	2.0 - 2.5%	05/01/13	3,295,000	9/1/27	$ 1,210,000	$ -	$ 235,000	$ (235,000)	$ 975,000	$ 27,575
Finance Lease										
2021 Spartan Fire Engine	2.60%	04/06/22	373,246	4/6/27	$ 373,246	$ -	$ 70,823	$ (70,823)	$ 302,423	$ 9,832
TOTAL LONG-TERM DEBT					$ 4,754,587	$ -	$ 726,203	$ (726,203)	$ 4,028,384	$ 105,454

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

	2024	2025	2026	2027	2028	2029 - 2033	2034 - 2038	Total
Principal								
General Obligation Bonds								
Series 2013-A	$ 175,000	$ 80,000	$ 80,000	$ 80,000	$ 85,000	$ 65,000	$ -	$ 565,000
Series 2014-A	95,000	-	-	-	-	-	-	95,000
Loans								
KDHE Water Pollution Control	92,140	93,908	95,711	97,547	99,419	526,458	578,950	1,584,133
Electric Loan	66,733	68,540	70,395	72,301	74,258	154,601	-	506,828
Public Building Commission								
Series 2013 Refunding Bond	240,000	240,000	245,000	250,000		-	-	975,000
Finance Lease								
2021 Spartan Fire Engine	72,667	74,603	76,568	78,585		-	-	302,423
Total Principal	$ 741,540	$ 557,051	$ 567,674	$ 578,433	$ 258,677	$ 746,059	$ 578,950	$ 4,028,384
Interest and Service Fees								
General Obligation Bonds								
Series 2013-A	$ 13,138	$ 9,638	$ 7,738	$ 5,838	$ 3,938	$ 2,100	$ -	$ 42,390
Series 2014-A	2,660	-	-	-	-	-	-	2,660
Loans								
KDHE Water Pollution Control	25,915	24,380	22,813	21,217	19,589	72,428	26,805	213,147
Electric Loan	13,546	11,659	9,716	7,721	5,668	4,943	-	53,253
Public Building Commission								
Series 2013 Refunding Bond	22,876	17,776	12,376	6,250	-	-	-	59,278
Finance Lease								
2021 Spartan Fire Engine	7,988	6,052	4,087	2,070	-	-	-	20,197
Total Interest and Service Fees	$ 86,123	$ 69,505	$ 56,730	$ 43,096	$ 29,195	$ 79,471	$ 26,805	$ 390,925
Total Principal and Interest	$ 827,663	$ 626,556	$ 624,404	$ 621,529	$ 287,872	$ 825,530	$ 605,755	$ 4,419,309

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, 2023

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (under)
Governmental Funds					
General	$ 1,628,430	$ -	$ 1,628,430	$ 1,235,824	$ (392,606)
Library	152,530	-	152,530	154,155	1,625
Fire Equipment	53,612	-	53,612	20,763	(32,849)
Industrial Development	264,584	-	264,584	5,000	(259,584)
Fire Truck	523,237	-	523,237	197,104	(326,133)
Airport	11,616	-	11,616	-	(11,616)
Special Highway	61,024	-	61,024	-	(61,024)
Special Park and Recreation	63,862	-	63,862	9,025	(54,837)
Law Enforcement	13,409	-	13,409	2,540	(10,869)
Law Enforcement Trust	5,912	-	5,912	-	(5,912)
Pool Capital Improvement	3,943,620	-	3,943,620	1,917,231	(2,026,389)
Convention and Tourism	43,220	-	43,220	18,490	(24,730)
Ambulance	25,394	-	25,394	2,480	(22,914)
Water Utility	645,947	-	645,947	458,088	(187,859)
Meter Deposits	58,382	-	58,382	3,060	(55,322)
Sewer Utility	1,057,791	-	1,057,791	527,248	(530,543)
Electric Utility	7,273,410	-	7,273,410	3,033,253	(4,240,157)
Swimming Pool	149,780	-	149,780	124,131	(25,649)
Cemetery Trust	1,868	-	1,868	-	(1,868)
Pending Forfeiture	10,000	-	10,000	-	(10,000)
Totals	$ 15,987,628	$ -	$ 15,987,628	$ 7,708,392	$ (8,279,236)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CITY OF SENECA, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 628,176	$ 630,990	$ (2,814)
Delinquent Taxes	2,208	4,000	(1,792)
Motor Vehicle Taxes	88,369	76,982	11,387
Recreational Vehicle Tax	1,633	1,536	97
16/20 M Vehicle Tax	1,299	1,012	287
Commercial Vehicle Tax	21,550	19,052	2,498
Watercraft Tax	590	190	400
LAVTR	-	730	(730)
Local Alcoholic Liquor Tax	15,381	12,000	3,381
Local Sales Tax	343,642	275,000	68,642
Franchise Tax	89,627	60,000	29,627
Licenses, Permits and Fees	8,350	10,000	(1,650)
PILOT Payment	14,604	17,000	(2,396)
Fines, Forfeitures and Penalties	13,867	12,000	1,867
Interest	34,151	8,000	26,151
Cemetery Fees	1,750	-	1,750
Reimbursement	57,631	21,000	36,631
Other	100,179	-	100,179
Total Cash Receipts	$ 1,423,007	$ 1,149,492	$ 273,515

CITY OF SENECA, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
General and Administrative			
Personnel Services	$ 92,223	$ 103,635	$ (11,412)
Commodities	20,587	34,900	(14,313)
Contractual	55,309	65,375	(10,066)
Capital Outlay	6,654	20,000	(13,346)
Economic Development	41,819	-	41,819
PILOT Payment	5,950	-	5,950
Other	111	-	111
Police Department			
Personnel Services	310,436	405,360	(94,924)
Commodities	31,422	44,140	(12,718)
Contractual	85,087	90,930	(5,843)
Capital Outlay	4,850	6,000	(1,150)
Other	2,966	-	2,966
Streets and Highway Department			
Personnel Services	196,086	215,000	(18,914)
Commodities	147,233	80,500	66,733
Contractual	58,519	25,000	33,519
Capital Outlay	-	127,500	(127,500)
Park Department			
Personnel Services	118,185	107,000	11,185
Commodities	29,650	42,000	(12,350)
Contractual	24,514	24,000	514
Cemetary			
Personnel Services	-	4,900	(4,900)
Commodities	2,538	3,000	(462)
Contractual	1,685	300	1,385
Airport			
Commodities	-	800	-
Contractual	-	1,600	(1,600)
Cash Reserve	-	226,490	(226,490)
Total Expenditures	$ 1,235,824	$ 1,628,430	$ (391,806)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 187,183		
UNENCUMBERED CASH - JANUARY 1	595,584		
UNENCUMBERED CASH - DECEMBER 31	$ 782,767		

CITY OF SENECA, KANSAS
LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 130,189	$ 130,764	$ (575)
Delinquent Taxes	457	1,500	(1,043)
Motor Vehicle Taxes	18,313	15,951	2,362
Recreational Vehicle Tax	339	318	21
16/20 M Vehicle Tax	269	210	59
Commercial Vehicle Tax	4,466	3,948	518
Watercraft Tax	-	40	(40)
Excise Tax	122	-	122
Total Cash Receipts	$ 154,155	$ 152,731	$ 1,424
EXPENDITURES			
Appropriation	$ 154,155	$ 152,530	$ 1,625
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
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, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 24,803	$ 24,906	$ (103)
Delinquent Taxes	87	-	87
Motor Vehicle Taxes	3,491	3,038	453
Recreational Vehicle Tax	65	61	4
16/20 M Vehicle Tax	51	40	11
Commercial Vehicle Tax	851	752	99
Watercraft Tax	-	8	(8)
Excise Tax	23	-	23
Interest	442	100	342
Total Cash Receipts	$ 29,813	$ 28,905	$ 908
EXPENDITURES			
Contractual Services	$ 17,524	$ 6,450	$ 11,074
Commodities	3,239	7,000	(3,761)
Capital Outlay	-	8,000	(8,000)
Dispatch Support	-	6,675	(6,675)
Miscellaneous	-	600	(600)
Cash Reserve	-	24,887	(24,887)
Total Expenditures	$ 20,763	$ 53,612	$ (32,849)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9,050		
UNENCUMBERED CASH - JANUARY 1	23,194		
UNENCUMBERED CASH - DECEMBER 31	$ 32,244		

CITY OF SENECA, KANSAS
INDUSTRIAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 24,803	$ 24,906	$ (103)
Delinquent Taxes	87	-	87
Motor Vehicle Taxes	3,491	3,038	453
Recreational Vehicle Tax	64	61	3
16/20 M Vehicle Tax	51	40	11
Commercial Vehicle Tax	851	752	99
Watercraft Tax	-	8	(8)
Excise Tax	23	-	23
Total Cash Receipts	$ 29,370	$ 28,805	$ 565
EXPENDITURES			
County Economic Development	$ 5,000	$ 10,000	$ (5,000)
Cash Reserve	-	254,584	(254,584)
Total Expenditures	$ 5,000	$ 264,584	$ (259,584)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 24,370		
UNENCUMBERED CASH - JANUARY 1	233,273		
UNENCUMBERED CASH - DECEMBER 31	$ 257,643		

CITY OF SENECA, KANSAS
FIRE TRUCK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Rural Fire Contracts	$ 128,569	$ 128,569	$ -
Interest	5,430	1,000	4,430
Donations	200	-	200
Total Cash Receipts	$ 134,199	$ 129,569	$ 4,630
EXPENDITURES			
Contractual Services	$ 45,006	$ 6,800	$ 38,206
Commodities	13,882	20,900	(7,018)
Capital Outlay	55,642	200,000	(144,358)
Dispatch Support	-	20,018	(20,018)
Lease Purchase Payment	80,655	80,655	-
Miscellaneous	1,919	-	1,919
Cash Reserve	-	194,864	(194,864)
Total Expenditures	$ 197,104	$ 523,237	$ (326,133)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (62,905)		
UNENCUMBERED CASH - JANUARY 1	424,364		
UNENCUMBERED CASH - DECEMBER 31	$ 361,459		

CITY OF SENECA, KANSAS
AIRPORT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Service	$ -	$ 1,000	$ (1,000)
EXPENDITURES			
Commodities	$ -	$ 500	$ (500)
Cash Reserve	-	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, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
State Payments	$ -	$ 57,690	$ (57,690)
EXPENDITURES			
Capital Improvements	$ -	$ 61,024	$ (61,024)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	3,334		
UNENCUMBERED CASH - DECEMBER 31	$ 3,334		

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, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Local Alcoholic Liquor Tax	$ 15,381	$ 18,000	$ (2,619)
EXPENDITURES			
Utilities	$ 360	$ -	$ 360
Commodities	-	200	(200)
Capital Outlay	8,665	13,662	(4,997)
Cash Reserve	-	50,000	(50,000)
Total Expenditures	$ 9,025	$ 63,862	$ (54,837)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,356		
UNENCUMBERED CASH - JANUARY 1	37,774		
UNENCUMBERED CASH - DECEMBER 31	$ 44,130		

CITY OF SENECA, KANSAS
CAPITAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

CASH RECEIPTS		
Interest	$	78
EXPENDITURES		
Capital Outlay	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	78
UNENCUMBERED CASH - JANUARY 1		5,556
UNENCUMBERED CASH - DECEMBER 31	$	5,634

CITY OF SENECA, KANSAS
CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

CASH RECEIPTS	
Other	$ 136,247
Transfers In	1,944,813
Total Cash Receipts	$ 2,081,060
EXPENDITURES	
Capital Improvements	$ 2,264,411
Bond Principal and Interest	191,637
Total Expenditures	$ 2,456,048
RECEIPTS OVER (UNDER) EXPENDITURES	$ (374,988)
UNENCUMBERED CASH - JANUARY 1	739,136
UNENCUMBERED CASH - DECEMBER 31	$ 364,148

CITY OF SENECA, KANSAS
LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Diversion Fee	$ 3,125	$ 3,000	$ 125
EXPENDITURES			
Diversion Expense	$ -	$ 5,000	$ (5,000)
Capital Outlay	2,540	5,000	(2,460)
Cash Reserve	-	3,409	(3,409)
Total Expenditures	$ 2,540	$ 13,409	$ (10,869)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 585		
UNENCUMBERED CASH - JANUARY 1	11,319		
UNENCUMBERED CASH - DECEMBER 31	$ 11,904		

CITY OF SENECA, KANSAS
POOL CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Sales Tax	$ 956,497	$ 900,000	$ 56,497
Interest	69,127	8,000	61,127
Total Cash Receipts	$ 1,025,624	$ 908,000	$ 117,624
EXPENDITURES			
Debt Service	$ 262,575	$ 262,576	$ (1)
Capital Outlay	25,404	50,000	(24,596)
Transfers Out	1,629,252	1,501,980	127,272
Cash Reserve	-	2,129,064	(2,129,064)
Total Expenditures	$ 1,917,231	$ 3,943,620	$ (2,026,389)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (891,607)		
UNENCUMBERED CASH - JANUARY 1	3,094,721		
UNENCUMBERED CASH - DECEMBER 31	$ 2,203,114		

CITY OF SENECA, KANSAS
CONVENTION AND TOURISM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Transient Guest Tax	$ 21,391	$ 18,600	$ 2,791
EXPENDITURES			
Grants	$ -	$ 21,610	$ (21,610)
Capital Outlay	18,490	8,000	10,490
Cash Forward	-	13,610	(13,610)
Total Expenditures	$ 18,490	$ 43,220	$ (24,730)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,901		
UNENCUMBERED CASH - JANUARY 1	30,539		
UNENCUMBERED CASH - DECEMBER 31	$ 33,440		

CITY OF SENECA, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

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

CITY OF SENECA, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
EMS Lease Income	$ 17,640	$ 21,600	$ (3,960)
EXPENDITURES			
Contractual Services	$ 2,480	$ 2,700	$ (220)
Commodities	-	5,000	(5,000)
Cash Forward	-	17,694	(17,694)
Total Expenditures	$ 2,480	$ 25,394	$ (22,914)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 15,160		
UNENCUMBERED CASH - JANUARY 1	3,443		
UNENCUMBERED CASH - DECEMBER 31	$ 18,603		

CITY OF SENECA, KANSAS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Water Service	$ 457,925	$ 421,000	$ 36,925
Penalty	1,042	1,500	(458)
Interest	3,343	1,800	1,543
Total Cash Receipts	$ 462,310	$ 424,300	$ 38,010
EXPENDITURES			
Transmission and Distribution			
Personnel Services	$ 227,897	$ 247,000	$ (19,103)
Contractual Services	95,743	38,860	56,883
Commodities	13,935	104,500	(90,565)
Administrative and General			
Contractual Services	15,340	-	15,340
Commodities	19,035	-	19,035
Transfers Out	86,138	86,138	-
Cash Reserve	-	169,449	(169,449)
Total Expenditures	$ 458,088	$ 645,947	$ (187,859)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,222		
UNENCUMBERED CASH - JANUARY 1	256,212		
UNENCUMBERED CASH - DECEMBER 31	$ 260,434		

CITY OF SENECA, KANSAS
METER DEPOSITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Meter Deposits	$ 4,685	$ 5,000	$ (315)
EXPENDITURES			
Meter Deposits Refunded	$ 3,060	$ 5,500	$ (2,440)
Cash Forward	-	52,882	(52,882)
Total Expenditures	$ 3,060	$ 58,382	$ (55,322)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,625		
UNENCUMBERED CASH - JANUARY 1	54,583		
UNENCUMBERED CASH - DECEMBER 31	$ 56,208		

CITY OF SENECA, KANSAS
SEWER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Sewer Service	$ 367,319	$ 360,750	$ 6,569
Penalty	4	-	4
Total Cash Receipts	$ 367,323	$ 360,750	$ 6,573
EXPENDITURES			
Personnel Services	$ 50,644	$ 54,400	$ (3,756)
Contractual Services	41,701	16,100	25,601
Commodities	3,339	41,750	(38,411)
Capital Outlay	252,405	405,241	(152,836)
Principal	94,535	94,536	(1)
Interest	27,424	27,424	-
Transfers Out	57,200	57,200	-
Cash Forward	-	361,140	(361,140)
Total Expenditures	$ 527,248	$ 1,057,791	$ (530,543)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (159,925)		
UNENCUMBERED CASH - JANUARY 1	823,127		
UNENCUMBERED CASH - DECEMBER 31	$ 663,202		

CITY OF SENECA, KANSAS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Electric Service	$ 3,629,176	$ 3,160,000	$ 469,176
Franchise Fee	102,223	89,850	12,373
Miscellaneous	15,797	-	15,797
Penalties	7,436	7,000	436
Interest	63,118	18,000	45,118
Total Cash Receipts	$ 3,817,750	$ 3,274,850	$ 542,900
EXPENDITURES			
Salaries and Wages	$ 432,575	$ 390,200	$ 42,375
Contractual Services	161,216	78,505	82,711
Commodities	75,547	180,900	(105,353)
Capital Outlay	136,019	1,500,000	(1,363,981)
Wholesale Power	1,867,648	2,300,000	(432,352)
Miscellaneous	5,810	-	5,810
Non-Operating Expenditures			
Transfers Out	354,438	372,215	(17,777)
Cash Forward	-	2,451,590	(2,451,590)
Total Expenditures	$ 3,033,253	$ 7,273,410	$ (4,240,157)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 784,497		
UNENCUMBERED CASH - JANUARY 1	4,157,177		
UNENCUMBERED CASH - DECEMBER 31	$ 4,941,674		

CITY OF SENECA, KANSAS
SWIMMING POOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Admissions	$ 41,123	$ 32,000	$ 9,123
Concessions	19,074	12,500	6,574
Pool Rental	2,050	-	2,050
Transfers In	110,000	110,000	-
Total Cash Receipts	$ 172,247	$ 154,500	$ 17,747
EXPENDITURES			
Personnel Services	$ 73,320	$ 83,280	$ (9,960)
Contractual Services	16,953	9,500	7,453
Commodities	31,203	52,000	(20,797)
Capital Outlay	2,655	5,000	(2,345)
Total Expenditures	$ 124,131	$ 149,780	$ (25,649)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 48,116		
UNENCUMBERED CASH - JANUARY 1	15,474		
UNENCUMBERED CASH - DECEMBER 31	$ 63,590		

CITY OF SENECA, KANSAS
BRANCH STREET PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

CASH RECEIPTS		
Other	$	-
EXPENDITURES		
Debt Service	$	95,180
RECEIPTS OVER (UNDER) EXPENDITURES	$	(95,180)
UNENCUMBERED CASH - JANUARY 1		116,998
UNENCUMBERED CASH - DECEMBER 31	$	21,818

CITY OF SENECA, KANSAS
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Other	$ -	$ 1,000	$ (1,000)
EXPENDITURES			
Other	$ -	$ 5,912	$ (5,912)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	4,911		
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, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Other	$ -	$ -	$ -
EXPENDITURES			
Cash Forward	$ -	$ 1,868	$ (1,868)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	1,868		
UNENCUMBERED CASH - DECEMBER 31	$ 1,868		

CITY OF SENECA, KANSAS
PENDING FORFEITURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Other	$ -	$ 5,000	$ (5,000)
EXPENDITURES			
Refunds and Reimbursements	$ -	$ 10,000	$ (10,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

CITY OF SENECA, KANSAS
ELECTRIC PRINCIPAL AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

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

CITY OF SENECA, KANSAS
SENECA FREE LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

CASH RECEIPTS	
City Appropriations	$ 154,155
State Aid	601
Contributions and Memorials	5,800
Grants	26,430
Interest and Dividends	1,224
Other	28,765
Total Cash Receipts	$ 216,975
EXPENDITURES	
Salaries	$ 92,154
Payroll Taxes	7,032
Employee Retirement	6,181
Books, Subscriptions, Videos	28,630
Telephone and Utilities	3,558
Postage	400
Repairs and Lawn Care	5,464
Supplies	3,083
Adult and Children's Programming	2,575
Technology	4,737
Insurance	949
Continuing Education	1,132
Capital Outlay	31,176
Fire Alarm Maintenance	855
Copier	1,969
Total Expenditures	$ 189,895
RECEIPTS OVER (UNDER) EXPENDITURES	$ 27,080
UNENCUMBERED CASH - BEGINNING	89,371
UNENCUMBERED CASH - ENDING	$ 116,451