

CITY OF BELLEVILLE

Belleville, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2022

MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas 67661

CITY OF BELLEVILLE

For the Year Ended December 31, 2022

Adam Robertson - Mayor

City Council

Doane Sells	Nick Cox
Mike Palmquist	Mike Nondorf
James Doyle	Pam McGregor

City Officials

Adam Anderson	City Manager
Russell Piroutek	Clerk
April Ludacka	Treasurer

CITY OF BELLEVILLE
Belleville, Kansas

For the Year Ended December 31, 2022

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CITY OF BELLEVILLE
Belleville, Kansas

For the Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Belleville, Kansas
Belleville, KS 66935

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 Belleville, Kansas, a Municipality, 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 of Belleville, 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 of Belleville, as of December 31, 2022, 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* described in Note 1.

Basis for Adverse and Unmodified Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City of Belleville, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to 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 of Belleville, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonable determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the 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 of Belleville'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 of Belleville's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Belleville'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.

Mayor and City Council
City of Belleville, Kansas
December 4, 2023
Page Three

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 *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

Respectfully submitted,
Mapes & Miller LLP
Certified Public Accountants

December 4, 2023
Phillipsburg, Kansas

CITY OF BELLEVILLE
Belleville, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund							
General Operating Fund	\$ 316,405	\$ -	\$ 1,062,594	\$ 1,019,918	\$ 359,081	\$ 14,367	\$ 373,448
Special Purpose Funds							
Library Fund	-	-	156,613	156,613	-	-	-
Recreation Fund	9,474	-	42,299	47,224	4,549	-	4,549
Special Highway Fund	63,014	-	53,571	40,524	76,061	-	76,061
Special Fire Equipment Fund	88,533	-	29,748	4,086	114,195	-	114,195
Special Park & Recreation Fund	12,641	-	8,511	4,494	16,658	-	16,658
Employee Benefit Fund	1,331	-	567,099	553,171	15,259	1,726	16,985
Health Insurance Fund	107,587	-	295,251	297,916	104,922	-	104,922
Convention & Tourism Fund	17,454	-	42,751	27,800	32,405	-	32,405
Land Bank Fund	4,500	-	-	-	4,500	-	4,500
Community Center Fund	50,872	-	-	-	50,872	-	50,872
Rocky Pond Fund	5,598	-	-	-	5,598	-	5,598
Equipment Reserve Fund	483,970	-	331,420	142,387	673,003	-	673,003
Swimming Pool Principal & Interest Fund	295,173	-	238,549	214,525	319,197	5,074	324,271
Gifts & Grants Fund	23,160	-	15,200	1,500	36,860	-	36,860
Airport Capital Improvements Fund	21,896	-	-	649	21,247	-	21,247
Capital Project Funds							
City Capital Improvement Fund	(869,546)	42,543	1,244,920	345,406	72,511	-	72,511
Water Treatment Plant Construction Fund	(1,018,588)	-	370,569	3,640,361	(4,288,380) *	4,288,380	-
Business Funds							
Electric Utility							
Operating Fund	1,063,044	-	3,278,427	3,071,377	1,270,094	2,904	1,272,998
Repair & Extension Fund	1,091,139	-	306,132	332,269	1,065,002	14,695	1,079,697
Gas Utility							
Operating Fund	804,518	-	1,064,543	1,153,489	715,572	4,351	719,923
Repair & Extension Fund	751,600	-	21,000	10,970	761,630	-	761,630
Water Utility							
Operating Fund	302,684	-	448,776	413,637	337,823	3,288	341,111
Repair & Extension Fund	78,174	-	86,300	-	164,474	-	164,474

* See Note 3 Cash Basis Exception

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

CITY OF BELLEVILLE
Belleville, Kansas

Statement 1
(Cont.)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds (Cont.)							
Sewer Utility							
Operating Fund	\$ 96,220	\$ -	\$ 342,119	\$ 344,588	\$ 93,751	\$ 5,593	\$ 99,344
Principal & Interest Reserve Fund	57,245	-	109,824	109,877	57,192	-	57,192
Repair & Extension Fund	243,666	-	50,005	21,898	271,773	9,000	280,773
Airport Utility							
Operating Fund	8,842	-	15,576	20,066	4,352	-	4,352
Landfill Utility							
Operating Fund	9,575	-	154,645	156,380	7,840	-	7,840
Total Financial Reporting Entity (Excluding Agency Funds)	<u>\$ 4,120,181</u>	<u>\$ 42,543</u>	<u>\$ 10,336,442</u>	<u>\$ 12,131,125</u>	<u>\$ 2,368,041</u>	<u>\$ 4,349,378</u>	<u>\$ 6,717,419</u>

Composition of Cash	
Cash on Hand	\$ 600
Astra Bank	
Checking Account	2,524,186
Money Market	500,021
Citizens National Bank	
Checking Account	1,760,268
Certificates of Deposit	1,500,000
Equity Bank	
Certificates of Deposit	<u>500,000</u>
Total Cash	6,785,075
Agency Funds Per Schedule 3	<u>(67,656)</u>
Total Financial Reporting Entity (Excluding Agency Funds)	<u>\$ 6,717,419</u>

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

CITY OF BELLEVILLE
Belleville, Kansas

NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) FINANCIAL REPORTING ENTITY

The City of Belleville, Kansas is a municipal corporation governed by an elected mayor and an elected six member council. This financial statement presents the City of Belleville, the municipality, and does not include its related municipal entities.

(b) REGULATORY BASIS FUND TYPES

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the City for the year ended December 31, 2022.

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

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

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

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

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

(c) REGULATORY BASIS OF ACCOUNTING AND DEPARTURE FROM ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

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

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

(d) BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice 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 municipality held a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for the year ended December 31, 2022 in the following funds: Library Fund, Recreation Fund, Health Insurance Fund, Gas Utility Operating Fund, and Airport Utility Operating Fund.

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

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

Special Purpose Funds:

Land Bank Fund
Rocky Pond Fund
Equipment Reserve Fund
Gifts & Grants Fund
Airport Capital Improvements Fund

Business Funds:

Electric Utility Repair & Extension Fund
Gas Utility Repair & Extension Fund
Water Utility Repair & Extension Fund
Sewer Utility Repair & Extension Fund

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

- A. During the year ended December 31, 2022, fund encumbrance records were not maintained as required by K.S.A. 10-1117, which requires the clerk to maintain a record of each funds' indebtedness and contracts creating a liability against the City.
- B. K.S.A. 9-1402 requires deposits at statutorily authorized financial institutions be secured at the market value, which is equal to 100% of the total deposits at any given time. The deposits at Astra Bank were undersecured on April 24, 2022. Additional securities were obtained subsequent to the violation.
- C. Bond Payments – K.S.A. 10-130 requires the City to remit the bond principal and interest due to the state fiscal agent at least 20 days prior to maturity. The payment on the Series 2015 General Obligation Bond was not remitted 20 days prior to maturity.
- D. No other statutory violations noted for the year ended December 31, 2022.

3. CASH BASIS EXCEPTION

- A. Authority is authorized under K.S.A. 74-8905(a) and the Loan Act to issue revenue bonds for the purpose of providing funds to implement the State's requirements under the Federal Act and to loan the same, together with available funds from the EPA capitalization grants, to municipalities within the State for the payment of project costs. The City had a negative unencumbered cash balance in the Water Treatment Plant Construction Fund at December 31, 2022, because the City must expend monies before they can receive the loan proceeds. K.S.A. 10-1116 provides an exception from a cash-basis law violation for the issuance of bonds. The City expended monies with the expectation of monies being reimbursed under conditions of the KDHE loan agreement. The City has been authorized to receive \$4,901,376 from KDHE. As of December 31, 2022, the City has only drawn down \$490,042.

4. 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; savings and loan associations; savings banks that participate in the Certificate of Deposit Account Registry Service (CDARS); Insured Cash Sweeps (ICS); U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the City's carrying amount of deposits was \$6,784,475 and the bank balance was \$7,096,722. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance \$755,434 was covered by federal depository insurance, \$6,341,288 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

5. DEFINED BENEFIT PENSION PLAN

Plan description. The City of Belleville 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, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2, or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009, and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established

the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$91,141 for KPERS and \$55,478 for KP&F for the year ended December 31, 2022.

Net Pension Liability – At December 31, 2022, the City’s proportionate share of the collective net pension liability reported by KPERS was \$1,023,942 and \$578,768 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City’s proportion of the net pension liability was based on the ratio of the City’s contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

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

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

(b) Death and Disability Other Post Employment Benefits.

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

(c) Other Employee Benefits

Vacation

Employees of the City accumulate vacation leave at a rate of eight to fourteen hours per month, depending upon years of service. An employee can carry over to a new year ten days (80 hours) of vacation leave, unless the City Manager has approved additional carry over for that employee.

Upon resignation employees are paid for all accumulated vacation leave, at their current wage rate. Upon retirement, employees are paid for all accumulated vacation at their current wage rate. In the case of termination due to cause, no payment will be made for accumulated unused vacation.

Sick leave

Employees of the City accumulate sick leave at a rate of eight hours per month. They may accumulate a maximum of 600 hours sick leave. Upon termination of employment, no sick leave is paid to the employee. Upon retirement, an employee shall be compensated for the accumulated sick leave, up to 600 hours at the current minimum wage per hour. If an employee accumulates over 600 hours of sick leave, at the end of the year, they are paid for the hours over 600, at the current minimum wage per hour.

7. RISK MANAGEMENT

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

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. The City has been unable to obtain workman’s compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for 177 participating members and the league itself.

The City continues to carry commercial insurance for all other risks of loss, including commercial property, commercial liability, automobile, linebacker, inland marine, surety bonds, commercial output, law enforcement liability, and airport liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

8. CAPITAL PROJECTS FUNDS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Expenditures to Date
Water Treatment Plant	\$ 4,901,376	\$ 4,810,272

9. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Authority	Amount
General Operating Fund	Equipment Reserve Fund	K.S.A. 12-1,117	\$ 90,001
City Capital Improvement Fund	General Operating Fund	*	11,700
City Capital Improvement Fund	Recreation Fund	*	8,000
City Capital Improvement Fund	Special Highway Fund	*	1,300
City Capital Improvement Fund	Electric Utility Operating Fund	*	10,400
City Capital Improvement Fund	Gas Utility Operating Fund	*	2,600
City Capital Improvement Fund	Water Utility Operating Fund	*	5,200
City Capital Improvement Fund	Sewer Utility Operating Fund	*	1,300
Electric Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	153,000
Electric Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	70,005
Electric Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	69,000
Electric Utility Operating Fund	Electric Utility Repair & Extension Fund	K.S.A. 12-825d	300,000
Gas Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	44,005
Gas Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	30,000
Gas Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	66,995
Gas Utility Operating Fund	Gas Utility Repair & Extension Fund	K.S.A. 12-825d	21,000
Water Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	9,800
Water Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	10,000
Water Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	10,001
Water Utility Operating Fund	Water Treatment Plant Construction Fund	K.S.A. 12-825d	31,850
Water Utility Operating Fund	Water Utility Repair & Extension Fund	K.S.A. 12-825d	86,300
Sewer Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	9,414
Sewer Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	6,000
Sewer Utility Operating Fund	Sewer Utility Principal & Interest Reserve Fund	K.S.A. 12-825d	109,824
Sewer Utility Operating Fund	Sewer Utility Repair & Extension Fund	K.S.A. 12-825d	50,005

* No statute authority for transfer

10. SUBSEQUENT EVENTS

Management has evaluated events subsequent to year end through the date of this report, and does not believe any other events through the date of this report have occurred, which effect the financial statement as presented.

11. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2022 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning Balance 1/1/2022	Additions	Reductions/ Payments	Ending Balance 12/31/2022	Interest/ Service Fees Paid
General Obligation Bond:									
Series 2015	2.00-4.25%	06/15/15	\$ 1,810,000	10/1/2035	\$ 1,380,000	\$ -	\$ 80,000	\$ 1,300,000	\$ 49,950
KDHE Loans:									
KS Water Pollution Control	3.08%	04/23/01	1,643,675	3/1/2024	262,443	-	102,577	159,866	7,300
KS Public Water Supply	1.30%	02/13/21	4,901,376 *	8/1/2042	151,323	338,719	-	490,042	1,682
Total KDHE Loan			<u>6,545,051</u>		<u>413,766</u>	<u>338,719</u>	<u>102,577</u>	<u>649,908</u>	<u>8,982</u>
Kansas State Treasurer:									
Gas Utility Loan	0.25%	04/15/21	<u>600,000</u>	7/1/2027	<u>507,959</u>	<u>-</u>	<u>91,838</u>	<u>416,121</u>	<u>1,213</u>
Total Contractual Indebtedness			<u>\$ 8,955,051</u>		<u>\$ 2,301,725</u>	<u>\$ 338,719</u>	<u>\$ 274,415</u>	<u>\$ 2,366,029</u>	<u>\$ 60,145</u>

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

Year	General Obligation Bond		KDHE Loans		Kansas State Treasurer		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 80,000	\$ 47,950	\$ 105,761	\$ 4,116	\$ 92,067	\$ 983	\$ 277,828	\$ 53,049
2024	85,000	45,950	54,105	833	92,298	752	231,403	47,535
2025	85,000	43,400	167,718	48,914	92,529	522	345,247	92,836
2026	90,000	40,850	169,906	46,726	92,760	290	352,666	87,866
2027	90,000	37,925	152,418	11,984	46,467	58	288,885	49,967
2028-2032	510,000	139,000	-	-	-	-	510,000	139,000
2033-2042	360,000	31,025	-	-	-	-	360,000	31,025
	<u>\$ 1,300,000</u>	<u>\$ 386,100</u>	<u>\$ 649,908</u>	<u>\$ 112,573</u>	<u>\$ 416,121</u>	<u>\$ 2,605</u>	<u>\$ 2,366,029</u>	<u>\$ 501,278</u>

* The City is authorized to receive loan proceeds of \$4,901,376. As of December 31, 2022, the City has drawn down \$490,042.

CITY OF BELLEVILLE, KANSAS
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund					
General Operating Fund	\$ 1,074,146	\$ -	\$ 1,074,146	\$ 1,019,918	\$ (54,228)
Special Purpose Funds					
Library Fund	160,750	-	160,750	156,613	(4,137)
Recreation Fund	49,623	-	49,623	47,224	(2,399)
Special Highway Fund	49,250	-	49,250	40,524	(8,726)
Special Fire Equipment Fund	30,616	-	30,616	4,086	(26,530)
Special Park & Recreation Fund	10,000	-	10,000	4,494	(5,506)
Employee Benefit Fund	572,761	-	572,761	553,171	(19,590)
Health Insurance Fund	298,000	-	298,000	297,916	(84)
Convention & Tourism Fund	42,000	-	42,000	27,800	(14,200)
Community Center Fund	50,872	-	50,872	-	(50,872)
Swimming Pool Principal & Interest Fund	216,450	-	216,450	214,525	(1,925)
Business Funds					
Electric Utility					
Operating Fund	3,346,984	-	3,346,984	3,071,377	(275,607)
Gas Utility					
Operating Fund	1,190,542	-	1,190,542	1,153,489	(37,053)
Water Utility					
Operating Fund	435,104	-	435,104	413,637	(21,467)
Sewer Utility					
Operating Fund	352,346	-	352,346	344,588	(7,758)
Principal & Interest Reserve Fund	109,877	-	109,877	109,877	-
Airport Utility					
Operating Fund	21,000	-	21,000	20,066	(934)
Landfill Utility					
Operating Fund	165,000	-	165,000	156,380	(8,620)

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022

GENERAL OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 334,284	\$ 333,858	\$ 426
Delinquent Tax	12,460	15,000	(2,540)
Motor Vehicle Tax	58,345	54,457	3,888
Recreational Vehicle Tax	768	580	188
16/20M Vehicle Tax	1,869	1,680	189
Commercial Vehicle Tax	6,818	3,002	3,816
Watercraft Tax	-	159	(159)
Neighborhood Revitalization Rebate	(5,801)	(4,945)	(856)
Local Alcoholic Liquor Tax	4,112	3,426	686
Licenses, Permits, and Franchise Tax	26,815	24,700	2,115
Charges for Services	50,815	39,100	11,715
Retail Sales Tax	206,923	160,000	46,923
Court Fines & Fees	17,840	40,000	(22,160)
Interest on Idle Funds	42,790	30,000	12,790
Use of Money & Property	1,495	1,500	(5)
Miscellaneous Receipts	243	1,000	(757)
VIN Revenues	7,320	7,000	320
Donations	500	-	500
Payment for House Demo	17,270	10,000	7,270
Fire Contracts	-	5,200	(5,200)
Sale of Cemetery Lots	5,700	2,000	3,700
Sale of Surplus Property	-	1,000	(1,000)
Reimbursed Expenses	53,071	-	53,071
Settlement Income	452	-	452
Incoming Transfers			
City Capital Improvement Fund	11,700	-	11,700
Electric Utility Operating Fund	153,000	153,000	-
Gas Utility Operating Fund	44,005	44,000	5
Water Utility Operating Fund	9,800	9,800	-
Total Incoming Transfers	<u>218,505</u>	<u>206,800</u>	<u>11,705</u>
Total Receipts	<u>1,062,594</u>	<u>\$ 935,517</u>	<u>\$ 138,782</u>
EXPENDITURES			
Finance & Administration			
Personal Services	9,000	\$ 9,000	\$ -
Contractual Services	41,483	50,000	(8,517)
Commodities	4,629	7,000	(2,371)
Capital Outlay	2,310	5,500	(3,190)
Election Expense	-	2,500	(2,500)
Chamber & Main Street	10,000	10,000	-
Economic Development	26,000	26,000	-
Total Finance & Administration	<u>93,422</u>	<u>110,000</u>	<u>(16,578)</u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-1
Page 2 of 3

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022

GENERAL OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Municipal Court			
Personal Services	\$ 5,500	\$ 6,000	\$ (500)
Contractual	7,598	5,250	2,348
Commodities	1,340	2,000	(660)
Total Municipal Court	<u>14,438</u>	<u>13,250</u>	<u>1,188</u>
Law Enforcement			
Personal Services	243,102	224,885	18,217
Contractual Services	21,335	28,778	(7,443)
Commodities	30,547	35,750	(5,203)
Capital Outlay	3,840	8,500	(4,660)
Remittance to Other Agencies	50,672	50,700	(28)
Total Law Enforcement	<u>349,496</u>	<u>348,613</u>	<u>883</u>
Fire Protection			
Personal Services	7,522	8,500	(978)
Contractual Services	13,239	13,000	239
Commodities	6,910	13,000	(6,090)
Capital Outlay	-	2,000	(2,000)
Total Fire Protection	<u>27,671</u>	<u>36,500</u>	<u>(8,829)</u>
Street Maintenance			
Personal Services	68,642	62,475	6,167
Contractual Services	45,763	26,500	19,263
Commodities	145,977	163,658	(17,681)
Capital Outlay	3,819	16,500	(12,681)
Total Street Maintenance	<u>264,201</u>	<u>269,133</u>	<u>(4,932)</u>
Park Maintenance			
Personal Services	44,581	57,150	(12,569)
Contractual Services	1,828	1,950	(122)
Commodities	14,403	14,500	(97)
Capital Outlay	9,820	12,000	(2,180)
Total Park Maintenance	<u>70,632</u>	<u>85,600</u>	<u>(14,968)</u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022

GENERAL OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Cemetery Maintenance			
Personal Services	\$ 44,423	\$ 39,000	\$ 5,423
Contractual Services	110	200	(90)
Commodities	3,348	6,000	(2,652)
Total Cemetery Maintenance	<u>47,881</u>	<u>45,200</u>	<u>2,681</u>
Swimming Pool			
Personal Services	38,692	48,000	(9,308)
Contractual Services	2,767	6,850	(4,083)
Commodities	20,717	21,000	(283)
Total Swimming Pool	<u>62,176</u>	<u>75,850</u>	<u>(13,674)</u>
Outgoing Transfer			
Equipment Reserve Fund	90,001	90,000	1
Total Expenditures	<u>1,019,918</u>	<u>\$ 1,074,146</u>	<u>\$ (54,228)</u>
Receipts Over (Under) Expenditures	42,676		
UNENCUMBERED CASH, January 1, 2022	<u>316,405</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 359,081</u>		

CITY OF BELLEVILLE
 Belleville, Kansas

Schedule 2-2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022

LIBRARY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 128,291	\$ 128,289	\$ 2
Delinquent Tax	3,750	2,520	1,230
Motor Vehicle Tax	23,148	21,750	1,398
Recreational Vehicle Tax	305	232	73
16/20M Vehicle Tax	701	671	30
Commercial Vehicle Tax	2,647	1,199	1,448
Watercraft Tax	-	64	(64)
Neighborhood Revitalization Rebate	(2,229)	(1,975)	(254)
Donations	-	2,000	(2,000)
Miscellaneous	-	6,000	(6,000)
	<u>156,613</u>	<u>\$ 160,750</u>	<u>\$ (4,137)</u>
EXPENDITURES			
Appropriations	156,613	\$ 157,220	\$ (607)
Grant Funds	-	3,530	(3,530)
	<u>156,613</u>	<u>\$ 160,750</u>	<u>\$ (4,137)</u>
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, January 1, 2022	-		
UNENCUMBERED CASH, December 31, 2022	<u>\$ -</u>		

CITY OF BELLEVILLE
 Belleville, Kansas

Schedule 2-3

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022

RECREATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 17,818	\$ 17,815	\$ 3
Delinquent Tax	524	500	24
Motor Vehicle Tax	3,143	3,020	123
Recreational Vehicle Tax	42	32	10
16/20M Vehicle Tax	76	93	(17)
Commercial Vehicle Tax	332	166	166
Watercraft Tax	-	9	(9)
Neighborhood Revitalization Rebate	(1)	(274)	273
ARPA Funds	-	8,000	(8,000)
Ball Fees/Sponsor Fees	12,365	8,000	4,365
Incoming Transfer			
City Capital Improvement Fund	8,000	4,000	4,000
	<u>42,299</u>	<u>\$ 41,361</u>	<u>\$ 938</u>
EXPENDITURES			
Personal Services	27,568	\$ 29,000	\$ (1,432)
Contractual Services	4,015	2,750	1,265
Commodities	12,141	7,450	4,691
Capital Outlay	-	6,923	(6,923)
Theater Support	3,500	3,500	-
	<u>47,224</u>	<u>\$ 49,623</u>	<u>\$ (2,399)</u>
Receipts Over (Under) Expenditures	(4,925)		
UNENCUMBERED CASH, January 1, 2022	<u>9,474</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 4,549</u>		

CITY OF BELLEVILLE
 Belleville, Kansas

Schedule 2-4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022

SPECIAL HIGHWAY FUND

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
RECEIPTS			
Special Highway Tax	\$ 52,271	\$ 48,320	\$ 3,951
Interfund Transfer City Capital Improvement Fund	<u>1,300</u>	<u>-</u>	<u>1,300</u>
Total Receipts	<u>53,571</u>	<u>\$ 48,320</u>	<u>\$ 5,251</u>
EXPENDITURES			
Personal Services	40,454	\$ 34,150	\$ 6,304
Contractual Services	70	100	(30)
Commodities	<u>-</u>	<u>15,000</u>	<u>(15,000)</u>
Total Expenditures	<u>40,524</u>	<u>\$ 49,250</u>	<u>\$ (8,726)</u>
Receipts Over (Under) Expenditures	13,047		
UNENCUMBERED CASH, January 1, 2022	<u>63,014</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 76,061</u>		

CITY OF BELLEVILLE
 Belleville, Kansas

Schedule 2-5

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022

SPECIAL FIRE EQUIPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 19,123	\$ 19,119	\$ 4
Delinquent Tax	411	500	(89)
Motor Vehicle Tax	3,159	3,241	(82)
Recreational Vehicle Tax	43	35	8
16/20M Vehicle Tax	19	100	(81)
Commercial Vehicle Tax	253	179	74
Watercraft Tax	-	9	(9)
Neighborhood Revitalization Rebate	(332)	(294)	(38)
Reimbursed Expenses	7,072	-	7,072
	<u>29,748</u>	<u>\$ 22,889</u>	<u>\$ 6,859</u>
EXPENDITURES			
Capital Outlay	4,086	\$ 30,616	\$ (26,530)
	<u>4,086</u>	<u>\$ 30,616</u>	<u>\$ (26,530)</u>
Receipts Over (Under) Expenditures	25,662		
UNENCUMBERED CASH, January 1, 2022	<u>88,533</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 114,195</u>		

CITY OF BELLEVILLE
 Belleville, Kansas

Schedule 2-6

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022

SPECIAL PARK & RECREATION FUND

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
RECEIPTS			
Local Alcoholic Liquor Tax	\$ 4,111	\$ 3,426	\$ 685
Grants & Donations	<u>4,400</u>	<u>-</u>	<u>4,400</u>
Total Receipts	<u>8,511</u>	<u>\$ 3,426</u>	<u>\$ 5,085</u>
EXPENDITURES			
Capital Outlay	<u>4,494</u>	<u>\$ 10,000</u>	<u>\$ (5,506)</u>
Receipts Over (Under) Expenditures	4,017		
UNENCUMBERED CASH, January 1, 2022	<u>12,641</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 16,658</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-7

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2022

EMPLOYEE BENEFIT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 210,419	\$ 210,413	\$ 6
Delinquent Tax	5,344	9,929	(4,585)
Motor Vehicle Tax	37,652	35,673	1,979
Recreational Vehicle Tax	498	380	118
16/20M Vehicle Tax	1,057	1,100	(43)
Commercial Vehicle Tax	4,190	1,966	2,224
Watercraft Tax	-	104	(104)
Neighborhood Revitalization	(3,656)	(3,239)	(417)
Employee Contributions	172,992	178,082	(5,090)
Reimbursements	988	-	988
Interfund Reimbursements	137,615	138,075	(460)
	<u>567,099</u>	<u>\$ 572,483</u>	<u>\$ (5,384)</u>
EXPENDITURES			
Social Security & Medicare	201,807	\$ 212,759	\$ (10,952)
KPERS	231,083	232,115	(1,032)
Group Health Insurance	102,700	98,800	3,900
Workman's Compensation	15,813	27,642	(11,829)
Unemployment	1,387	1,445	(58)
Miscellaneous	381	-	381
	<u>553,171</u>	<u>\$ 572,761</u>	<u>\$ (19,590)</u>
Receipts Over (Under) Expenditures	13,928		
UNENCUMBERED CASH, January 1, 2022	<u>1,331</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 15,259</u>		

CITY OF BELLEVILLE
 Belleville, Kansas

Schedule 2-8

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022

HEALTH INSURANCE FUND

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
RECEIPTS			
Employee Contributions	\$ 16,253	\$ 28,000	\$ (11,747)
Reimbursed Expenses	2,998	-	2,998
Interfund Reimbursements	<u>276,000</u>	<u>270,000</u>	<u>6,000</u>
Total Receipts	<u>295,251</u>	<u>\$ 298,000</u>	<u>\$ (2,749)</u>
EXPENDITURES			
Remittance to Other Agencies	<u>297,916</u>	<u>\$ 298,000</u>	<u>\$ (84)</u>
Receipts Over (Under) Expenditures	(2,665)		
UNENCUMBERED CASH, January 1, 2022	<u>107,587</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 104,922</u>		

CITY OF BELLEVILLE
 Belleville, Kansas

Schedule 2-9

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022

CONVENTION & TOURISM FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Local Transient Guest Tax	\$ 42,751	\$ 42,000	\$ 751
EXPENDITURES			
Remittance to Other Agencies	27,800	\$ 42,000	\$ (14,200)
Receipts Over (Under) Expenditures	14,951		
UNENCUMBERED CASH, January 1, 2022	<u>17,454</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 32,405</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022

LAND BANK FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, January 1, 2022	<u>4,500</u>
UNENCUMBERED CASH, December 31, 2022	<u><u>\$ 4,500</u></u>

CITY OF BELLEVILLE
 Belleville, Kansas

Schedule 2-11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 REGULATORY BASIS
 For the Year Ended December 31, 2022

COMMUNITY CENTER FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS	\$ -	\$ -	\$ -
EXPENDITURES			
Capital Outlay	-	\$ 50,872	\$ (50,872)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, January 1, 2022	<u>50,872</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 50,872</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022

ROCKY POND FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, January 1, 2022	<u>5,598</u>
UNENCUMBERED CASH, December 31, 2022	<u><u>\$ 5,598</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022

EQUIPMENT RESERVE FUND

	<u>Actual</u>
RECEIPTS	
Sale of Surplus Property	\$ 72,000
Federal Grants	50,000
Incoming Transfers	
General Operating Fund	90,001
Electric Utility Operating Fund	70,005
Gas Utility Operating Fund	30,000
Water Utility Operating Fund	10,000
Sewer Utility Operating Fund	<u>9,414</u>
Total Incoming Transfers	<u>209,420</u>
Total Receipts	<u>331,420</u>
EXPENDITURES	
Capital Outlay	<u>142,387</u>
Receipts Over (Under) Expenditures	189,033
UNENCUMBERED CASH, January 1, 2022	<u>483,970</u>
UNENCUMBERED CASH, December 31, 2022	<u><u>\$ 673,003</u></u>

CITY OF BELLEVILLE
 Belleville, Kansas

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022

SWIMMING POOL PRINCIPAL & INTEREST FUND

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
RECEIPTS			
City Sales Tax	\$ 238,549	\$ 175,000	\$ 63,549
EXPENDITURES			
Capital Outlay	83,075	\$ 85,000	\$ (1,925)
Theater Support	1,500	1,500	-
Principal Payments	80,000	80,000	-
Interest Payments	49,950	49,950	-
Total Expenditures	<u>214,525</u>	<u>\$ 216,450</u>	<u>\$ (1,925)</u>
Receipts Over (Under) Expenditures	24,024		
UNENCUMBERED CASH, January 1, 2022	<u>295,173</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 319,197</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022

GIFTS & GRANTS FUND

	<u>Actual</u>
RECEIPTS	
Local Grants	\$ 15,000
Donations	<u>200</u>
Total Receipts	<u>15,200</u>
EXPENDITURES	
Capital Outlay	<u>1,500</u>
Receipts Over (Under) Expenditures	13,700
UNENCUMBERED CASH, January 1, 2022	<u>23,160</u>
UNENCUMBERED CASH, December 31, 2022	<u><u>\$ 36,860</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022

AIRPORT CAPITAL IMPROVEMENTS FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	
Capital Outlay	<u>649</u>
Receipts Over (Under) Expenditures	(649)
UNENCUMBERED CASH, January 1, 2022	<u>21,896</u>
UNENCUMBERED CASH, December 31, 2022	<u><u>\$ 21,247</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-17

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022

CITY CAPITAL IMPROVEMENT FUND

	Actual
RECEIPTS	
Federal Grant	\$ 145,376
State Grant	947,548
Incoming Transfers	
Electric Utility Operating Fund	69,000
Gas Utility Operating Fund	66,995
Water Utility Operating Fund	10,001
Sewer Utility Operating Fund	6,000
Total Incoming Transfers	151,996
Total Receipts	1,244,920
EXPENDITURES	
Contractual Services	38,474
Capital Outlay	266,432
Outgoing Transfers	
General Operating Fund	11,700
Recreation Fund	8,000
Special Highway Fund	1,300
Electric Utility Operating Fund	10,400
Gas Utility Operating Fund	2,600
Water Utility Operating Fund	5,200
Sewer Utility Operating Fund	1,300
Total Outgoing Transfers	40,500
Total Expenditures	345,406
Receipts Over (Under) Expenditures	899,514
UNENCUMBERED CASH, January 1, 2022	(869,546)
Prior Year Cancelled Encumbrances	42,543
UNENCUMBERED CASH, December 31, 2022	\$ 72,511

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022

WATER TREATMENT PLANT CONSTRUCTION FUND

	<u>Actual</u>
RECEIPTS	
KDHE Loan Proceeds	\$ 338,719
Incoming Transfer	
Water Utility Operating Fund	<u>31,850</u>
Total Receipts	<u>370,569</u>
EXPENDITURES	
Contractual Services	110,300
Capital Outlay	<u>3,530,061</u>
Total Expenditures	<u>3,640,361</u>
Receipts Over (Under) Expenditures	(3,269,792)
UNENCUMBERED CASH, January 1, 2022	<u>(1,018,588)</u>
UNENCUMBERED CASH, December 31, 2022	<u>\$ (4,288,380) *</u>

* See Note 3 Cash Basis Exception

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-19
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022

ELECTRIC UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Electric Sales Receipts	\$ 2,803,996	\$ 2,925,000	\$ (121,004)
Energy Charge	87	-	87
Security Lights	21,606	22,000	(394)
Fines & Penalties	1,286	21,000	(19,714)
Capacity Payments	429,500	438,000	(8,500)
Sale of Property	20	1,000	(980)
Reimbursements	5,827	5,000	827
Miscellaneous Receipts	245	-	245
Generation Payment	1,592	5,000	(3,408)
Generation Reimbursement	3,868	10,000	(6,132)
Incoming Transfer			
Capital Improvement Fund	10,400	-	10,400
	<u>3,278,427</u>	<u>\$ 3,427,000</u>	<u>\$ (148,573)</u>
EXPENDITURES			
Electric Administration			
Personal Services	176,734	\$ 168,108	\$ 8,626
Contractual Services	1,532,949	1,711,250	(178,301)
Commodities	1,569	2,500	(931)
Capital Outlay	1,701	5,000	(3,299)
Refunds	3,779	-	3,779
	<u>1,716,732</u>	<u>1,886,858</u>	<u>(170,126)</u>
Electric Production			
Personal Services	148,867	186,763	(37,896)
Contractual Services	87,358	122,200	(34,842)
Commodities	32,644	32,500	144
Capital Outlay	1,059	-	1,059
	<u>269,928</u>	<u>341,463</u>	<u>(71,535)</u>
Electric Distribution			
Personal Services	370,271	348,663	21,608
Contractual Services	39,118	69,000	(29,882)
Commodities	83,323	104,000	(20,677)
	<u>492,712</u>	<u>521,663</u>	<u>(28,951)</u>

CITY OF BELLEVILLE
 Belleville, Kansas

Schedule 2-19
 Page 2 of 2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022

ELECTRIC UTILITY OPERATING FUND (Cont.)

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (Cont.)			
Outgoing Transfers			
General Operating Fund	\$ 153,000	\$ 153,000	\$ -
Equipment Reserve Fund	70,005	75,000	(4,995)
City Capital Improvement Fund	69,000	69,000	-
Electric Utility Repair & Extension Fund	300,000	300,000	-
	<u>592,005</u>	<u>597,000</u>	<u>(4,995)</u>
Total Outgoing Transfers			
	<u>592,005</u>	<u>597,000</u>	<u>(4,995)</u>
Total Expenditures	<u>3,071,377</u>	<u>\$ 3,346,984</u>	<u>\$ (275,607)</u>
Receipts Over (Under) Expenditures	207,050		
UNENCUMBERED CASH, January 1, 2022	<u>1,063,044</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 1,270,094</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-20

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022

ELECTRIC UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Reimbursed Expense	\$ 6,132
Incoming Transfer	
Electric Utility Operating Fund	<u>300,000</u>
Total Receipts	<u>306,132</u>
EXPENDITURES	
Line Upgrades or Extension	16,624
Contractual Services	3,347
Capital Outlay	<u>312,298</u>
Total Expenditures	<u>332,269</u>
Receipts Over (Under) Expenditures	(26,137)
UNENCUMBERED CASH, January 1, 2022	<u>1,091,139</u>
UNENCUMBERED CASH, December 31, 2022	<u><u>\$ 1,065,002</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-21

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022

GAS UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Gas Sales Receipts	\$ 1,055,870	\$ 1,150,000	\$ (94,130)
Connection Fee	-	500	(500)
Reimbursed Expenses	6,073	-	6,073
Interfund Transfer			
Capital Improvement Fund	2,600	-	2,600
	<u>1,064,543</u>	<u>\$ 1,150,500</u>	<u>\$ (85,957)</u>
Total Receipts			
EXPENDITURES			
Gas Administration			
Personal Services	81,544	\$ 76,633	\$ 4,911
Contractual Services	20,856	22,600	(1,744)
Commodities	1,235	2,500	(1,265)
Capital Outlay	1,700	6,000	(4,300)
Principal Payments	91,838	-	91,838
Interest Payments	1,213	-	1,213
	<u>198,386</u>	<u>107,733</u>	<u>90,653</u>
Total Gas Administration			
Gas Distribution			
Personal Services	120,546	163,709	(43,163)
Contractual Services	641,322	726,600	(85,278)
Commodities	31,235	30,500	735
	<u>793,103</u>	<u>920,809</u>	<u>(127,706)</u>
Total Gas Distribution			
Outgoing Transfers			
General Operating Fund	44,005	44,000	5
Equipment Reserve Fund	30,000	30,000	-
City Capital Improvement Fund	66,995	67,000	(5)
Gas Utility Repair & Extension Fund	21,000	21,000	-
	<u>162,000</u>	<u>162,000</u>	<u>-</u>
Total Outgoing Transfers			
Total Expenditures	<u>1,153,489</u>	<u>\$ 1,190,542</u>	<u>\$ (37,053)</u>
Receipts Over (Under) Expenditures	(88,946)		
UNENCUMBERED CASH, January 1, 2022	<u>804,518</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 715,572</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-22

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2022

GAS UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Gas Utility Operating Fund	<u>\$ 21,000</u>
EXPENDITURES	
Capital Outlay	<u>10,970</u>
Receipts Over (Under) Expenditures	10,030
UNENCUMBERED CASH, January 1, 2022	<u>751,600</u>
UNENCUMBERED CASH, December 31, 2022	<u><u>\$ 761,630</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-23

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

WATER UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Water Sales Receipts	\$ 395,342	\$ 397,500	\$ (2,158)
Delinquent Penalties	26,932	-	26,932
Miscellaneous Receipts	4,539	-	4,539
Connection Fee	10,958	9,000	1,958
Default/Disconnect Fee	5,750	25,000	(19,250)
Bulk Tank Sales	55	-	55
Incoming Transfer			
City Capital Improvement Fund	5,200	-	5,200
	448,776	\$ 431,500	\$ 17,276
EXPENDITURES			
Administration			
Personal Services	58,944	\$ 62,204	\$ (3,260)
Contractual Services	14,829	20,500	(5,671)
Commodities	1,183	1,600	(417)
Capital Outlay	1,702	3,500	(1,798)
Interest Payments	1,682	-	1,682
	78,340	87,804	(9,464)
Production & Distribution			
Personal Services	97,352	104,000	(6,648)
Contractual Services	44,975	43,500	1,475
Commodities	45,019	45,000	19
	187,346	192,500	(5,154)
Outgoing Transfers			
General Operating Fund	9,800	9,800	-
Equipment Reserve Fund	10,000	10,000	-
City Capital Improvement Fund	10,001	10,000	1
Water Treatment Plant Construction Fund	31,850	-	31,850
Water Utility Repair & Extension Fund	86,300	125,000	(38,700)
	147,951	154,800	(6,849)
	413,637	\$ 435,104	\$ (21,467)
Receipts Over (Under) Expenditures	35,139		
UNENCUMBERED CASH, January 1, 2022	302,684		
UNENCUMBERED CASH, December 31, 2022	\$ 337,823		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-24

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022

WATER UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Water Utility Operating Fund	<u>\$ 86,300</u>
EXPENDITURES	
	<u>-</u>
Receipts Over (Under) Expenditures	86,300
UNENCUMBERED CASH, January 1, 2022	<u>78,174</u>
UNENCUMBERED CASH, December 31, 2022	<u><u>\$ 164,474</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-25

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2022

SEWER UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Sewer Charges	\$ 340,819	\$ 360,000	\$ (19,181)
Utility Connect Fee	-	100	(100)
Incoming Transfer City Capital Improvement Fund	1,300	-	1,300
Total Receipts	342,119	\$ 360,100	\$ (17,981)
EXPENDITURES			
Personal Services	71,967	\$ 68,919	\$ 3,048
Contractual Services	74,855	66,350	8,505
Commodities	19,523	38,200	(18,677)
Capital Outlay	3,000	3,000	-
Outgoing Transfers			
Equipment Reserve Fund	9,414	10,000	(586)
City Capital Improvement Fund	6,000	6,000	-
Sewer Utility Principal & Interest Reserve Fund	109,824	109,877	(53)
Sewer Utility Repair & Extension Fund	50,005	50,000	5
Total Outgoing Transfers	175,243	175,877	(634)
Total Expenditures	344,588	\$ 352,346	\$ (7,758)
Receipts Over (Under) Expenditures	(2,469)		
UNENCUMBERED CASH, January 1, 2022	96,220		
UNENCUMBERED CASH, December 31, 2022	\$ 93,751		

CITY OF BELLEVILLE
 Belleville, Kansas

Schedule 2-26

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 For the Year Ended December 31, 2022

SEWER UTILITY PRINCIPAL & INTEREST RESERVE FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Incoming Transfer			
Sewer Utility Operating Fund	\$ 109,824	\$ 109,877	\$ (53)
EXPENDITURES			
Principal Payments	102,577	\$ 102,577	\$ -
Interest Payments	6,707	6,707	-
Service Fee	593	593	-
Total Expenditures	<u>109,877</u>	<u>\$ 109,877</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(53)		
UNENCUMBERED CASH, January 1, 2022	<u>57,245</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 57,192</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-27

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2022

SEWER UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Sewer Utility Operating Fund	<u>\$ 50,005</u>
EXPENDITURES	
Capital Outlay	<u>21,898</u>
Receipts Over (Under) Expenditures	28,107
UNENCUMBERED CASH, January 1, 2022	<u>243,666</u>
UNENCUMBERED CASH, December 31, 2022	<u><u>\$ 271,773</u></u>

CITY OF BELLEVILLE
 Belleville, Kansas

Schedule 2-28

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
 For the Year Ended December 31, 2022

AIRPORT UTILITY OPERATING FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Aviation Gas Sales	\$ 12,861	\$ 12,500	\$ 361
Hanger & Land Rent	2,715	5,500	(2,785)
Total Receipts	<u>15,576</u>	<u>\$ 18,000</u>	<u>\$ (2,424)</u>
EXPENDITURES			
Contractual Services	4,924	\$ 6,000	\$ (1,076)
Commodities	15,142	10,000	5,142
Capital Outlay	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>
Total Expenditures	<u>20,066</u>	<u>\$ 21,000</u>	<u>\$ (934)</u>
Receipts Over (Under) Expenditures	(4,490)		
UNENCUMBERED CASH, January 1, 2022	<u>8,842</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 4,352</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-29

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2022

LANDFILL UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Landfill Use Charge	\$ 154,645	\$ 165,000	\$ (10,355)
EXPENDITURES			
Contractual Services	156,380	\$ 165,000	\$ (8,620)
Receipts Over (Under) Expenditures	(1,735)		
UNENCUMBERED CASH, January 1, 2022	9,575		
UNENCUMBERED CASH, December 31, 2022	\$ 7,840		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2022

AGENCY FUNDS

<u>FUNDS</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
State Sales Tax Fund	\$ 8,807	\$ 145,353	\$ 139,268	\$ 14,892
Utility Deposit Fund	<u>48,646</u>	<u>24,420</u>	<u>20,302</u>	<u>52,764</u>
Total Agency Funds	<u>\$ 57,453</u>	<u>\$ 169,773</u>	<u>\$ 159,570</u>	<u>\$ 67,656</u>