

# ***City of Courtland***

***Financial Statement***

***For the Year Ended December 31, 2022***

DRAFT

*ATC Accounting*

City of Courtland  
Financial Statement  
For the Year Ended December 31, 2022

TABLE OF CONTENTS

	Page Number
Independent Auditor's Report	1
<b>FINANCIAL SECTION</b>	
Statement 1 Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Notes to Financial Statements	4
<b>REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule 1 Summary of Expenditures – Actual and Budget (Budgeted funds only)	12
Schedule 2 Statement of Cash Receipts and Expenditures – Actual and Budget	
2-1 General	13
<b>Special Purpose Funds</b>	
2-2 Library	15
2-3 Employee Benefits	16
2-4 Special Highway	17
<b>Bond and Interest</b>	
2-5 Bond and Interest	18
<b>Capital Project Funds</b>	
2-6 Economic Development	19
<b>Business Funds</b>	
2-7 Water	20
2-8 Sewer Utility	21
2-9 Landfill	22
2-10 Solid Waste	23

## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council  
City of Courtland  
Courtland, Kansas 66939

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

***Management's Responsibility 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 to meet the financial reporting requirements of the State of Kansas. 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.

***Auditors' Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Courtland, Kansas to meet the requirements of the State of Kansas 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 reasonably determinable, are presumed to be material.

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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 Courtland, Kansas as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

### *Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Courtland, Kansas 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.

### *Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the 2022 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, individual fund schedules of regulatory basis receipts and expenditures-actual (Schedules 1 and 2 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2022 basic financial statement, however are required to be presented under the provision 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 2022 basic financial statement. The 2022 information has been subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2021 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual (Schedule 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2021 basic financial statement upon which we rendered as unqualified opinion dated August 5, 2022. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

### *ATC Accounting*

ATC Accounting

August 4, 2023

City of Courtland, Kansas  
 Summary Statement of Receipts, Expenditures, and Encumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances And Accounts Payable	Ending Cash Balance
GENERAL	\$ 98,775	\$ 246,237	\$ 228,242	\$ 116,770	\$ -	\$ 116,770
SPECIAL PURPOSE FUNDS:						
Library	694	5,374	4,918	1,150	-	1,150
Employee Benefits	2,019	12,497	11,592	2,924	-	2,924
Special Highway	1,425	7,391	-	8,816	-	8,816
BOND AND INTEREST FUND:						
Bond and Interest	4,978	22,283	3,675	23,586	-	23,586
CAPITAL PROJECTS FUNDS:						
Economic Development	25	-	-	25	-	25
BUSINESS FUNDS:						
Water Utility	23,894	97,884	112,187	9,591	-	9,591
Sewer	27,266	54,767	67,541	14,492	-	14,492
Landfill	18,730	28,446	24,307	22,869	-	22,869
Solid Waste	2,888	17,002	17,978	1,912	-	1,912
<b>Total Reporting Entity</b>	<b>\$ 180,694</b>	<b>\$ 491,881</b>	<b>\$ 470,440</b>	<b>\$ 202,135</b>	<b>\$ -</b>	<b>\$ 202,135</b>

Cash on Hand	\$ 200
Checking Accounts	176,935
Certificates of Deposit	25,000
<b>Total Reporting Entity</b>	<b>\$ 202,135</b>

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

City of Courtland, Kansas  
Notes to Financial Statement  
December 31, 2022

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### (a) Financial Reporting Entity

The City of Courtland is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Courtland (the municipality).

The related municipal entity is not included in the City's reporting entity even though it was established to benefit the City and/or its constituents.

Library Board - The Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. Complete financial records for the Library Board may be reviewed at their administrative offices.

### (b) Regulatory Basis Fund Types

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

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

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

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

**Business fund** – funds financed in whole or in part by fees charged to users of the goods or services (i.e. water fund, electric fund, etc.).

**Trust fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

**Agency fund** – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (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 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.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a©, 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 from 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 1<sup>st</sup>
- 2) Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
- 3) Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
- 4) Adoption of the final budget on or before August 25<sup>th</sup>.

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 the year 2022.

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 and Agency Funds.

Spending in funds which are not subject to the legal annual operating budget requirement are 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**

The City is not aware of any noncompliance with Kansas Statutes.

### 3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located or in an adjoining county if such an 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 District 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 institutes 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 \$201,935 and the bank balance was \$208,845. The bank balance was held by 1 bank resulting in a concentration of credit risk. Of the bank balance \$208,845 was covered by federal depository insurance.

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



#### 4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds Series 2013	3.00%	9/05/2013	365,000	9/01/2033	\$ 245,000	\$ -	\$ 15,000	\$ 230,000	\$ 7,350
<b>Total Long-Term Debt</b>					<b>\$ 245,000</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 230,000</b>	<b>\$ 7,350</b>

Current maturities of long-term debt and interest through maturity are as follows:

	2023	2024	2025	2026	2027	2028-2032	2033	Total
<b>Principal</b>								
General Obligation Bonds	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 105,000	\$ 25,000	\$ 230,000
<b>Total Principal</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 105,000</b>	<b>\$ 25,000</b>	<b>\$ 230,000</b>
<b>Interest:</b>								
General Obligation Bonds	\$ 6,900	\$ 6,300	\$ 5,700	\$ 5,100	\$ 4,500	\$ 13,500	\$ 750	\$ 42,750
<b>Total Interest</b>	<b>\$ 6,900</b>	<b>\$ 6,300</b>	<b>\$ 5,700</b>	<b>\$ 5,100</b>	<b>\$ 4,400</b>	<b>\$ 13,500</b>	<b>\$ 750</b>	<b>\$ 42,750</b>
<b>Total Principal and Interest</b>	<b>\$ 26,900</b>	<b>\$ 26,300</b>	<b>\$ 25,700</b>	<b>\$ 25,100</b>	<b>\$ 24,500</b>	<b>\$ 118,500</b>	<b>\$ 25,750</b>	<b>\$ 272,750</b>

## **5. DEFINED BENEFIT PENSION PLAN**

Plan Description. The City does not participate in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

The State of Kansas is required to contribute the statutory required employers share.

## **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) Compensated Absences**

An employee is given one day of sick leave for each month of employment. A total of thirty-six days sick leave can be accumulated. Part-time employees and temporary employees are not entitled to sick leave unless agreed to by the City Council. No sick leave exceeding two consecutive days will be allowed unless a statement from a doctor certifies that the sickness prevented the employee from working. Any unused accumulated sick leave may be used by an employee during their employment with the City and if employment is served, the unused accumulated amount is not paid to the employee. Therefore, accumulated sick leave has not been accrued.

### (c) Other Employee Benefits

Vacation Sick Leave— The two current regular employees of the City are entitled to paid vacation and sick leave (personal leave). Current employees are entitled to eighteen working days of paid personal leave. Each employee can accumulate personal leave without a maximum number of days. The personal leave time is paid at the employee's regular rate. Unused personal leave will be paid to employees upon termination, if proper notice of resignation is given.

The cost of accumulated vacation leave is \$568 and will be recorded as expenditures at the time the vacation leave is utilized, as normal personal service expenditures.

Compensation Time - The City allows employees scheduled to work 40 hours per week have the opportunity to use overtime hours as time off rather than payment of those hours each pay period. The compensated time can accrue without a maximum number of hours. Unused Comp time will be paid to employees upon termination.

The cost of accumulated comp time is \$0 and will be recorded as an expenditure at the time the comp time is utilized, as normal personal service expenditures.

## **7. CLAIMS AND JUDGMENTS**

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 purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2021 to 2022 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

## **8. INTERFUND TRANSFERS**

No operating transfers were made in the current year.

## **9. UNCERTAINTIES**

As a result of significant disruption in the U.S. economy due to the ongoing Coronavirus “COVID-19” pandemic in 2019, uncertainties have risen which are likely to negatively impact future operation results. The duration and extent to which COVID-19 may impact financial performance is unknown at this time.

As a result of COVID-19, the State of Kansas has received Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA). The SLFRF was received from the U.S. Department of Treasury. The City received SLFRF in the amount of \$20,144 during 2022. The SLFRF are to be used to strengthen and improve infrastructure and continue to support the recovery related to the public health emergency. Additional information and updates on ARPA SLFRF, which includes audit requirements, can be found at <https://home.treasury.gov/>.

## **10. SUBSEQUENT EVENTS**

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of the report which is the date at which the financial statement was available to be issued.

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

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City of Courtland, Kansas  
 Summary of Expenditures – Actual and Budget  
 Regulatory Basis  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2022

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable To Current Year Budget	Variance Over (Under)
GENERAL	\$ 424,745	\$ -	\$ 424,745	\$ 228,242	\$ (196,503)
SPECIAL PURPOSE FUNDS:					
Library	4,918	-	4,918	4,918	-
Employee Benefits	17,778	-	17,778	11,592	(6,186)
Special Highway	25,208	-	25,208	-	(25,208)
BOND AND INTEREST FUND:					
Bond and Interest	25,174	-	25,174	3,675	(21,499)
BUSINESS FUNDS:					
Water	179,650	-	179,650	112,187	(67,463)
Sewer	114,464	-	114,464	67,541	(46,923)
Landfill	52,802	-	52,802	24,307	(28,495)
Solid Waste	36,658	-	36,658	17,978	(18,680)

City of Courtland, Kansas  
 General Fund  
 Schedule of Receipts and Expenditures – Actual and Budget  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021		2022		Variance Over (Under)
	Actual	Actual	Budget		
<b>Receipts</b>					
Ad Valorem Tax	\$ 84,801	\$ 87,231	\$ 85,827	\$ 1,404	
Delinquent Tax	1,265	6,504	2,583	3,921	
Motor Vehicle Tax	13,345	15,944	14,273	1,671	
Recreational Vehicle Tax	219	205	212	(7)	
16/20M Vehicle Tax	667	1,063	862	201	
Commercial Vehicle Tax	681	2,338	1,771	567	
Watercraft Tax	-	-	143	(143)	
Alcohol Tax	-	5,683	-	5,683	
Grant Funds	44,343	26,394	-	26,394	
Sales Tax	26,972	30,164	28,000	2,164	
Licenses and Permits	50	-	-	-	
Charges for Services – Pool/Newspaper	14,272	15,761	16,000	(239)	
Use of Money and Property – Community Center	730	430	2,000	(1,570)	
Franchise Fees	27,124	32,180	30,000	2,180	
Interest on Idle Funds	426	325	500	(175)	
Reimbursements	5,032	-	-	-	
Donations	100	16,787	-	16,787	
Miscellaneous	887	6,317	8,000	(1,683)	
Transfer from Water	-	-	10,000	(10,000)	
Transfer from Sewer	-	-	10,000	(10,000)	
Neighborhood Revitalization Program	(2,701)	(1,089)	(1,089)	-	
<b>Total Receipts</b>	<b>218,213</b>	<b>246,237</b>	<b>\$ 209,082</b>	<b>\$ 37,155</b>	
<b>Expenditures</b>					
<b>General Administration</b>					
Personal Services	23,814	20,666	\$ 35,000	\$ (14,334)	
Contractual Services	-	2,560	10,000	(7,440)	
Commodities	54,878	75,312	40,000	35,312	
Capital Outlay	116,661	64,652	250,745	(186,093)	
<b>Total General Administration</b>	<b>195,353</b>	<b>163,190</b>	<b>335,745</b>	<b>(172,555)</b>	
<b>Street and Alley Department</b>					
Personal Services	-	3,920	15,000	(11,080)	
Contractual Services	6,050	660	-	660	
Commodities	9,655	16,669	10,000	6,669	
Capital Outlay	-	-	-	-	
<b>Total Street and Alley Department</b>	<b>15,705</b>	<b>21,249</b>	<b>25,000</b>	<b>(3,751)</b>	

City of Courtland, Kansas  
General Fund (Cont)  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year End December 31, 2022

	2021	2022		Variance
	Actual	Actual	Budget	Over (Under)
Street Lights Commodities	5,777	5,036	9,000	(3,964)
Noxious Weed Commodities	210	467	3,000	(2,533)
Park Department Personal Services Commodities Capital Outlay	- 335 -	- 2,296 361	1,000 14,000 -	(1,000) (11,704) 361
Total Park Department	335	2,657	15,000	(12,343)
Fire Department Personal Services Contractual Commodities	- - 2,391	- - 2,670	- - 5,000	- - (2,330)
Total Fire Department	2,391	2,670	5,000	(2,330)
Community Center Personal Services Contractual Commodities	- - 2,121	- - 537	1,500 - 3,500	(1,500) - (2,963)
Total Community Center	2,121	537	5,000	(4,463)
Pool Personal Services Commodities Capital Outlay	5,731 8,775 -	9,584 22,262 590	14,000 13,000 -	(4,416) 9,262 590
Total Pool	14,506	32,436	27,000	5,436
Total Expenditures	236,398	228,242	\$ 424,745	\$ (196,503)
Receipts Over (Under) Expenditures	(18,185)	17,995		
Unencumbered Cash, January 1	116,960	98,775		
Unencumbered Cash, December 31	\$ 98,775	\$ 116,770		



City of Courtland, Kansas  
 Library Fund  
 Schedule of Receipts and Expenditures – Actual and Budget  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Ad Valorem Tax	\$ 4,093	\$ 4,139	\$ 4,070	\$ 69
Delinquent Tax	68	331	123	208
Motor Vehicle Tax	711	773	689	84
Recreational Vehicle Tax	11	10	10	-
16/20M Vehicle Tax	37	56	42	14
Commercial Vehicle Tax	36	117	85	32
Watercraft Tax	-	-	7	(7)
Neighborhood Revitalization	(131)	(52)	(52)	-
<b>Total Receipts</b>	<b>4,825</b>	<b>5,374</b>	<b>\$ 4,974</b>	<b>\$ 400</b>
<b>Expenditures</b>				
Contractual Services	4,825	4,918	\$ 4,918	\$ -
	4,825	4,918	\$ 4,918	\$ -
Receipts Over (Under) Expenditures	-	456		
Unencumbered Cash, January 1	694	694		
Unencumbered Cash, December 31	\$ 694	\$ 1,150		

City of Courtland, Kansas  
Employee Benefit Fund  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Ad Valorem Tax	\$ 9,558	\$ 9,734	\$ 9,575	\$ 159
Delinquent Tax	139	709	288	421
Motor Vehicle Tax	1,390	1,788	1,608	180
Recreational Vehicle Tax	23	23	24	(1)
16/20M Vehicle Tax	71	110	97	13
Commercial Vehicle Tax	70	255	199	56
Watercraft Tax	-	-	16	(16)
Neighborhood Revitalization Program	(303)	(122)	(122)	-
<b>Total Receipts</b>	<b>10,948</b>	<b>12,497</b>	<b>\$ 11,685</b>	<b>\$ 812</b>
<b>Expenditures</b>				
Social Security and Medicare Retirement	4,360	4,266	\$ 8,900	\$ (4,634)
Workman's Compensation and Unemployment Health Insurance	1,163	1,692	-	1,692
	9,573	5,634	8,878	(3,244)
<b>Total Expenditures</b>	<b>15,096</b>	<b>11,592</b>	<b>\$ 17,778</b>	<b>\$ (6,186)</b>
Receipts Over (Under) Expenditures	(4,148)	905		
Unencumbered Cash, January 1	6,167	2,019		
Unencumbered Cash, December 31	\$ 2,019	\$ 2,924		

City of Courtland, Kansas  
 Special Highway Fund  
 Schedule of Receipts and Expenditures – Actual and Budget  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Special Highway Tax	\$ 7,577	\$ 7,391	\$ 6,790	\$ 601
Expenditures				
Commodities	17,800	-	\$ 25,208	\$ (25,208)
Receipts Over (Under) Expenditures	(10,223)	7,391		
Unencumbered Cash, January 1	11,648	1,425		
Unencumbered Cash, December 31	\$ 1,425	\$ 8,816		

City of Courtland, Kansas  
 Bond and Interest Fund  
 Schedule of Receipts and Expenditures – Actual and Budget  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Ad Valorem Tax	\$ 16,591	\$ 16,905	\$ 16,629	\$ 276
Delinquent Tax	321	1,536	501	1,035
Motor Vehicle Tax	3,665	3,194	2,792	402
Recreational Vehicle Tax	60	39	41	(2)
16/20M Vehicle Tax	184	292	169	123
Commercial Vehicle Tax	187	528	346	182
Watercraft Tax	-	-	28	(28)
Neighborhood Revitalization Program	(543)	(211)	(211)	-
<b>Total Receipts</b>	<b>20,465</b>	<b>22,283</b>	<b>\$ 20,295</b>	<b>\$ 1,988</b>
<b>Expenditures</b>				
Principal	15,000	-	\$ 15,000	\$ (15,000)
Interest	7,800	3,675	7,350	(3,675)
Reserve	-	-	2,824	(2,824)
<b>Total Expenditures</b>	<b>22,800</b>	<b>3,675</b>	<b>\$ 25,174</b>	<b>\$ (21,499)</b>
Receipts Over (Under) Expenditures	(2,335)	18,608		
Unencumbered Cash, January 1	7,313	4,978		
Unencumbered Cash, December 31	\$ 4,978	\$ 23,586		

City of Courtland, Kansas  
 Economic Development Fund  
 Schedule of Receipts and Expenditures – Actual  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022
	Actual	Actual
Receipts		
Reimbursement	\$ -	\$ -
CDGB Grant Funds	-	-
Loans and Donations	-	-
Transfer from Water	-	-
	-	-
Total Receipts	-	-
Expenditures		
Community Improvement	-	-
	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	25	25
Unencumbered Cash, December 31	\$ 25	\$ 25

City of Courtland, Kansas  
Water Utility Fund  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 98,420	\$ 97,884	\$ 110,000	\$ (12,116)
<b>Expenditures</b>				
Personal Services	4,829	35,739	\$ 30,000	\$ 5,739
Contractual	51,544	29,725	-	29,725
Commodities	53,803	43,119	70,000	(26,881)
Capital Outlay	-	3,604	69,650	(66,046)
Transfer to General	-	-	10,000	(10,000)
<b>Total Water Production</b>	<b>110,176</b>	<b>112,187</b>	<b>\$ 179,650</b>	<b>\$ (67,463)</b>
Receipts Over (Under) Expenditures	(11,756)	(14,303)		
Unencumbered Cash, January 1	35,650	23,894		
Unencumbered Cash, December 31	\$ 23,894	\$ 9,591		

City of Courtland, Kansas  
 Sewer Fund  
 Schedule of Receipts and Expenditures – Actual and Budget  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
Charges for Services	\$ 54,190	\$ 54,767	\$ 70,000	\$ (15,233)
Sale of Assets	-	-	-	-
<b>Total Receipts</b>	<u>54,190</u>	<u>54,767</u>	<u>\$ 70,000</u>	<u>\$ (15,233)</u>
<b>Expenditures</b>				
Personal Services	32,290	7,902	\$ 15,000	\$ (7,098)
Contractual Services	10,059	4,116	-	4,116
Commodities	14,039	2,751	15,000	(12,249)
Capital Outlay	-	52,772	74,464	(21,692)
Transfer to General	-	-	10,000	(10,000)
<b>Total Expenditures</b>	<u>56,388</u>	<u>67,541</u>	<u>\$ 114,464</u>	<u>\$ (46,923)</u>
Receipts Over (Under) Expenditures	(2,198)	(12,774)		
Unencumbered Cash, January 1	<u>29,464</u>	<u>27,266</u>		
Unencumbered Cash, December 31	<u>\$ 27,266</u>	<u>\$ 14,492</u>		

City of Courtland, Kansas  
 Landfill Fund  
 Schedule of Receipts and Expenditures – Actual and Budget  
 Regulatory Basis  
 For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
User Fee	\$ 28,177	\$ 28,446	\$ 33,000	\$ (4,554)
<b>Expenditures</b>				
Personal Services	-	-	\$ 5,000	\$ (5,000)
Contractual Services	-	-	30,000	(30,000)
Commodities	27,249	24,307	17,802	6,505
<b>Total Expenditures</b>	<u>27,249</u>	<u>24,307</u>	<u>\$ 52,802</u>	<u>\$ (28,495)</u>
Receipts Over (Under) Expenditures	928	4,139		
Unencumbered Cash, January 1	<u>17,802</u>	<u>18,730</u>		
Unencumbered Cash, December 31	<u>\$ 18,730</u>	<u>\$ 22,869</u>		



City of Courtland, Kansas  
Solid Waste Fund  
Schedule of Receipts and Expenditures – Actual and Budget  
Regulatory Basis  
For the Year End December 31, 2022

	2021	2022		Variance Over (Under)
	Actual	Actual	Budget	
<b>Receipts</b>				
User Fees	\$ 14,451	\$ 17,002	\$ 22,000	\$ (4,998)
<b>Expenditures</b>				
Personal Services	-	-	\$ -	\$ -
Contractual Services	-	-	15,000	(15,000)
Commodities	12,659	17,978	21,658	(3,680)
Capital Outlay	-	-	-	-
	<u>12,659</u>	<u>17,978</u>	<u>\$ 36,658</u>	<u>\$ (18,680)</u>
Receipts Over (Under) Expenditures	1,792	(976)		
Unencumbered Cash, January 1	<u>1,096</u>	<u>2,888</u>		
Unencumbered Cash, December 31	<u>\$ 2,888</u>	<u>\$ 1,912</u>		