

CITY OF WHITEWATER, KANSAS

FINANCIAL STATEMENT

**FOR THE YEAR ENDED
DECEMBER 31, 2022**



LOYD GROUP, LLC

Certified Public Accountants

CITY OF WHITEWATER, KANSAS

For the Year Ended December 31, 2022

Brady Gragg, Mayor

CITY COUNCIL

Jeff Artman

Dennis Nelson

Trent Clark

Grant Bowlin

Dan Ravenscraft

CITY OFFICERS

Heather Thiel
Clerk

Sue Archer
Treasurer

Greg Nye
Attorney

Don Berg
Maintenance Superintendent

CITY OF WHITEWATER, KANSAS
For the Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Whitewater, Kansas

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 Whitewater, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2022, and the aggregate receipts and expenditures for 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 Opinions

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, 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 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.

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

"Creating Maneuverability in Government"

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's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 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.

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Whitewater, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued their report thereon dated April 21, 2023, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipalservices>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. 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 basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
August 11, 2023

CITY OF WHITEWATER, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASHRegulatory Basis

For the Year Ended December 31, 2022

	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
GENERAL FUND:						
General Fund	\$ 4,023	\$ 379,989	\$ 371,534	\$ 12,478	\$ -	\$ 12,478
SPECIAL PURPOSE FUNDS:						
Library Fund	3,084	12,545	5,681	9,948	-	9,948
Special Highway Fund	45,620	18,767	33,768	30,619	-	30,619
Tourism Fund	3,220	1,438	1,127	3,531	-	3,531
Special Projects Fund	46,378	14,842	4,019	57,201	-	57,201
Centennial Program Fund	2,567	11	-	2,578	-	2,578
American Rescue Plan Act Fund	8,227	55,016	1,691	61,552	-	61,552
Total Special Purpose Funds	109,096	102,619	46,286	165,429	-	165,429
BOND AND INTEREST FUND:						
Bond and Interest Fund	716	21,778	2,060	20,434	-	20,434
CAPITAL PROJECTS FUNDS:						
Equipment Reserve Fund	1,794	-	-	1,794	-	1,794
Capital Improvement Fund	19,977	10,000	-	29,977	-	29,977
Total Capital Projects Funds	21,771	10,000	-	31,771	-	31,771
BUSINESS FUNDS:						
Sewer Utility Fund	53,237	142,345	97,084	98,498	-	98,498
Sewer Reserve Fund	3,481	5,000	-	8,481	-	8,481
Refuse Utility Fund	19,658	54,309	46,653	27,314	-	27,314
Water Utility Fund	108,175	193,954	179,340	122,789	-	122,789
Water Reserve Fund	28,465	15,000	-	43,465	-	43,465
Total Business Funds	213,016	410,608	323,077	300,547	-	300,547
RELATED MUNICIPAL ENTITIES:						
Library Board	38,526	81,277	76,793	43,010	-	43,010
Cemetery Board	74,468	7,699	4,918	77,249	-	77,249
Park and Rec Board	19,759	18,117	14,739	23,137	-	23,137
Total Related Municipal Entities	132,753	107,093	96,450	143,396	-	143,396
Total Reporting Entity (Excluding Agency Funds)	\$ 481,375	\$ 1,032,087	\$ 839,407	\$ 674,055	\$ -	\$ 674,055
COMPOSITION OF CASH:						
Business State/Public - Vintage Bank Kansas						\$ 494,248
Certificate of Deposit - Vintage State Bank						45,759
Related Municipal Entity - Library						43,010
Related Municipal Entity - Cemetery						77,249
Related Municipal Entity - Park						23,137
Total Cash						683,403
Less Agency Funds per Schedule 3						(9,348)
Total Reporting Entity (Excluding Agency Funds)						\$ 674,055

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

CITY OF WHITEWATER, KANSAS
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) *Municipal Financial Reporting Entity*

The City of Whitewater is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Whitewater (the municipality) and does not include any related municipal entities.

(b) *Regulatory Basis Fund Types*

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

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

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

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

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

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

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

(c) *Basis of Accounting*

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

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

- 1) Preparation of the budget for the succeeding calendar year on or before August 1st.
- 2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- 3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- 4) Adoption of the final budget on or before August 25th.

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 did hold a revenue neutral rate hearing for the year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendment for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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, Agency Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

No statute violations were noted during 2022.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

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

3. DEPOSITS AND INVESTMENTS (CONT.)

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 \$540,007 and the bank balance was \$546,227. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining \$296,227 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.

4. 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	Balance Beginning of year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2010	3.25% to 5.00%	08-18-2010	\$ 230,000	09-01-26	\$ 100,000	\$ -	\$ 20,000	\$ 80,000	\$ 4,120
Series A&B 2004		09-22-2004	935,000	09-22-44	<u>721,692</u>	<u>-</u>	<u>18,359</u>	<u>703,333</u>	<u>33,081</u>
Total General Obligation Bonds					<u>\$ 821,692</u>	<u>\$ -</u>	<u>\$ 38,359</u>	<u>\$ 783,333</u>	<u>\$ 37,201</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									Total
	2023	2024	2025	2026	2027	2028 to 2032	2033 to 2037	2038 to 2042	2043 to 2044	
PRINCIPAL:										
General Obligation Bonds:										
Series 2010	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Series A&B 2004	<u>19,200</u>	<u>19,994</u>	<u>20,997</u>	<u>21,959</u>	<u>22,966</u>	<u>131,465</u>	<u>164,590</u>	<u>205,953</u>	<u>96,209</u>	<u>703,333</u>
TOTAL PRINCIPAL	<u>39,200</u>	<u>39,994</u>	<u>40,997</u>	<u>41,959</u>	<u>22,966</u>	<u>131,465</u>	<u>164,590</u>	<u>205,953</u>	<u>96,209</u>	<u>783,333</u>
INTEREST:										
General Obligation Bonds:										
Series 2010	3,320	2,520	1,680	840	-	-	-	-	-	8,360
Series A&B 2004	<u>32,240</u>	<u>31,446</u>	<u>30,443</u>	<u>29,481</u>	<u>28,474</u>	<u>125,736</u>	<u>92,611</u>	<u>51,249</u>	<u>6,671</u>	<u>428,351</u>
TOTAL INTEREST	<u>35,560</u>	<u>33,966</u>	<u>32,123</u>	<u>30,321</u>	<u>28,474</u>	<u>125,736</u>	<u>92,611</u>	<u>51,249</u>	<u>6,671</u>	<u>378,791</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$ 74,760</u>	<u>\$ 73,960</u>	<u>\$ 73,120</u>	<u>\$ 72,280</u>	<u>\$ 51,440</u>	<u>\$ 257,201</u>	<u>\$ 257,201</u>	<u>\$ 257,202</u>	<u>\$ 102,880</u>	<u>\$ 1,162,124</u>

5. DEFINED BENEFIT PENSION PLAN

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 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 8.9% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$11,992 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 \$143,338. 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 these 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

K.S.A. 74-4927, disabled members in 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.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Other Employee Benefits

Vacation – Five days of vacation leave may be accumulated and carried over to the next year. No vacation leave shall be taken until a new employee has completed one year of service.

Each permanent full-time employee will accrue vacation leave as follows:

<u>Year of Service</u>	<u>Per Year</u>
After 1 year	40 working hours
After 2 years	80 working hours
After 10 years	120 working hours
After 20 years	160 working hours

Amount of sick leave – Full-time employees earn sick leave after the initial probation period at the rate of four hours per pay period with a maximum accumulation of 60 working days. On termination of employment an employee shall not be paid for accumulated sick leave.

7. INTERFUND TRANSFERS

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Sewer Utility Fund	Sewer Reserve Fund	K.S.A. 12-825d	\$ 5,000
Water Utility Fund	Water Reserve Fund	K.S.A. 12-825d	15,000
Water Utility Fund	Capital Improvement Fund	K.S.A. 12-825d	10,000

8. 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, the 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 property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries 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.

9. SUBSEQUENT EVENTS

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

CITY OF WHITEWATER, KANSAS
REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

CITY OF WHITEWATER, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended December 31, 2022

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	\$ 371,534	\$ -	\$ 371,534	\$ 371,534	\$ -
SPECIAL PURPOSE FUNDS:					
Library Fund	13,495	-	13,495	5,681	(7,814)
Special Highway Fund	35,175	-	35,175	33,768	(1,407)
Special Projects Fund	42,655	-	42,655	4,019	(38,636)
BOND AND INTEREST FUND:					
Bond and Interest Fund	25,269	-	25,269	2,060	(23,209)
BUSINESS FUNDS:					
Sewer Utility Fund	168,190	-	168,190	97,084	(71,106)
Refuse Utility Fund	54,852	-	54,852	46,653	(8,199)
Water Utility Fund	219,925	-	219,925	179,340	(40,585)

CITY OF WHITEWATER, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		Variance - Over (Under)
		Actual	Actual	
Receipts				
Taxes -				
Ad valorem property tax	\$ 213,799	\$ 223,998	\$ 224,745	\$ (747)
Delinquent tax	8,482	11,107	-	11,107
Motor vehicle tax	32,679	29,764	27,408	2,356
Recreational vehicle tax	402	414	265	149
16/20M vehicle tax	137	126	134	(8)
Commercial vehicle tax	846	779	594	185
Local sales tax	-	38,822	28,150	10,672
Total Taxes	256,345	305,010	281,296	23,714
Licenses and Permits -				
Utility franchise fees	23,084	34,902	-	34,902
Licenses and permits	10,452	7,795	36,170	(28,375)
Total Licenses and Permits	33,536	42,697	36,170	6,527
Fines, Forfeitures and Penalties -				
Court fines	2,256	8,176	300	7,876
Use of Money and Property -				
Interest received	17,455	11,588	8,800	2,788
Other -				
Miscellaneous	10,875	3,906	2,200	1,706
Charges for services	7,029	5,376	13,250	(7,874)
Grant	205	-	-	-
Reimbursements	1,880	3,236	15,000	(11,764)
Transfer from Sewer Fund	10,000	-	-	-
Total Other	29,989	12,518	30,450	(17,932)
Total Receipts	339,581	379,989	\$ 357,016	\$ 22,973

CITY OF WHITEWATER, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

			2022	
	2021 Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Administrative -				
Personal services	\$ 54,499	\$ 60,759	\$ 44,000	\$ 16,759
Contractual services	85,269	139,947	70,000	69,947
Commodities	22,389	20,257	26,000	(5,743)
Capital outlay	-	-	1,000	(1,000)
Total Administrative	<u>162,157</u>	<u>220,963</u>	<u>141,000</u>	<u>79,963</u>
Governing Body -				
Contractual services	<u>52,032</u>	<u>66,375</u>	<u>58,560</u>	<u>7,815</u>
Streets -				
Personal services	-	32	10,000	(9,968)
Contractual services	53,952	1,002	36,500	(35,498)
Commodities	<u>854</u>	<u>652</u>	<u>3,500</u>	<u>(2,848)</u>
Total Streets	<u>54,806</u>	<u>1,686</u>	<u>50,000</u>	<u>(48,314)</u>
Parks -				
Personal services	-	-	8,000	(8,000)
City appropriations	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Total Parks	<u>1,500</u>	<u>1,500</u>	<u>9,500</u>	<u>(8,000)</u>

CITY OF WHITEWATER, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022</u>		<u>Variance - Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.)				
Police -				
Contractual services	\$ 43,773	\$ 44,943	\$ 46,584	\$ (1,641)
Car Wash				
Personal services	1,825	2,045	4,000	(1,955)
Contractual services	2,994	2,591	5,500	(2,909)
Commodities	3,176	1,094	3,000	(1,906)
Capital Outlay	-	-	3,390	(3,390)
Total Car Wash	7,995	5,730	15,890	(10,160)
Cemetery	6,000	7,503	6,500	1,003
Employee Benefits	23,216	22,537	22,500	37
Transfer to Water Fund	-	-	10,500	(10,500)
Transfer to Sewer Fund	-	-	10,500	(10,500)
Total Other	29,216	30,040	50,000	(19,960)
Total Expenditures	351,479	371,534	\$ 371,534	\$ -
Receipts Over (Under) Expenditures	(11,898)	8,455		
Unencumbered Cash, Beginning	15,921	4,023		
Unencumbered Cash, Ending	\$ 4,023	\$ 12,478		

CITY OF WHITEWATER, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2022			
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	\$ 11,213	\$ 10,331	\$ 11,797	\$ (1,466)
Delinquent tax	446	584	226	358
Motor vehicle tax	1,713	1,561	1,438	123
Recreational vehicle tax	21	22	14	8
16/20M vehicle tax	7	7	7	-
Commercial vehicle tax	45	40	31	9
	<u>13,445</u>	<u>12,545</u>	<u>\$ 13,513</u>	<u>\$ (968)</u>
Total Receipts				
Expenditures				
Appropriation to Library Board	<u>13,643</u>	<u>5,681</u>	<u>\$ 13,495</u>	<u>\$ (7,814)</u>
Receipts Over (Under) Expenditures	(198)	6,864		
Unencumbered Cash, Beginning	<u>3,282</u>	<u>3,084</u>		
Unencumbered Cash, Ending	<u>\$ 3,084</u>	<u>\$ 9,948</u>		

CITY OF WHITEWATER, KANSAS

SPECIAL PURPOSE FUND

SPECIAL HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Local sales tax	\$ 14,188	\$ 18,767	\$ -	\$ 18,767
Highway gas tax	20,955	-	21,370	(21,370)
	<u>35,143</u>	<u>18,767</u>	<u>\$ 21,370</u>	<u>\$ (2,603)</u>
Expenditures				
Contractual	26,203	33,768	\$ 25,000	\$ 8,768
Transfer to Capital Improvement Reserve	-	-	10,175	(10,175)
	<u>26,203</u>	<u>33,768</u>	<u>\$ 35,175</u>	<u>\$ (1,407)</u>
Receipts Over (Under) Expenditures	8,940	(15,001)		
Unencumbered Cash, Beginning	<u>36,680</u>	<u>45,620</u>		
Unencumbered Cash, Ending	<u>\$ 45,620</u>	<u>\$ 30,619</u>		

CITY OF WHITEWATER, KANSAS

SPECIAL PURPOSE FUND

TOURISM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>	<u>Actual</u>
	<u>Actual</u>	<u>Actual</u>
Receipts		
Taxes	\$ 1,332	\$ 190
Miscellaneous	<u>95</u>	<u>1,248</u>
Total Receipts	<u>\$ 1,427</u>	<u>1,438</u>
Expenditures		
Commodities	<u>1,300</u>	<u>1,127</u>
Receipts Over (Under) Expenditures	127	311
Unencumbered Cash, Beginning	<u>3,093</u>	<u>3,220</u>
Unencumbered Cash, Ending	<u>\$ 3,220</u>	<u>\$ 3,531</u>

CITY OF WHITEWATER, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PROJECTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts				
Franchise	\$ 13,053	\$ 14,122	\$ 12,000	\$ 2,122
Miscellaneous	423	720	-	720
	<u>13,476</u>	<u>14,842</u>	<u>\$ 12,000</u>	<u>\$ 2,842</u>
Total Receipts				
Expenditures				
Contractual services	17,909	-	\$ 15,000	\$ (15,000)
Commodities	3,956	4,019	-	4,019
Capital Outlay	-	-	27,655	(27,655)
	<u>21,865</u>	<u>4,019</u>	<u>\$ 42,655</u>	<u>\$ (38,636)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	(8,389)	10,823		
Unencumbered Cash, Beginning	<u>54,767</u>	<u>46,378</u>		
Unencumbered Cash, Ending	<u>\$ 46,378</u>	<u>\$ 57,201</u>		

CITY OF WHITEWATER, KANSAS

SPECIAL PURPOSE FUND

CENTENNIAL PROGRAM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Receipts		
Grants	\$ 5	\$ 11
Expenditures		
Principal	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	5	11
Unencumbered Cash, Beginning	<u>2,562</u>	<u>2,567</u>
Unencumbered Cash, Ending	<u>\$ 2,567</u>	<u>\$ 2,578</u>

CITY OF WHITEWATER, KANSAS

SPECIAL PURPOSE FUND

AMERICAN RESCUE PLAN ACT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Receipts		
Grants	\$ 55,016	\$ 55,016
Expenditures		
Contractual services	<u>46,789</u>	<u>1,691</u>
Receipts Over (Under) Expenditures	8,227	53,325
Unencumbered Cash, Beginning	<u>-</u>	<u>8,227</u>
Unencumbered Cash, Ending	<u><u>\$ 8,227</u></u>	<u><u>\$ 61,552</u></u>

CITY OF WHITEWATER, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2022			Variance - Over (Under)
	2021 Actual	Actual	Budget	
Receipts				
Ad valorem property tax	\$ 21,778	\$ 21,778	\$ 21,778	\$ -
Delinquent tax	<u>225</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	22,003	21,778	<u>\$ 21,778</u>	<u>\$ -</u>
Expenditures				
Principal	<u>24,920</u>	<u>2,060</u>	<u>\$ 25,269</u>	<u>\$ (23,209)</u>
Receipts Over (Under) Expenditures	(2,917)	19,718		
Unencumbered Cash, Beginning	<u>3,633</u>	<u>716</u>		
Unencumbered Cash, Ending	<u>\$ 716</u>	<u>\$ 20,434</u>		

CITY OF WHITEWATER, KANSAS

CAPITAL PROJECT FUND

EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Receipts		
Transfer from General Fund	\$ -	\$ -
Expenditures		
Capital outlay	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>1,794</u>	<u>1,794</u>
Unencumbered Cash, Ending	<u>\$ 1,794</u>	<u>\$ 1,794</u>

CITY OF WHITEWATER, KANSAS

CAPITAL PROJECT FUND

CAPITAL IMPROVEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Transfer from Water Fund	\$ -	\$ 10,000
Expenditures		
Capital outlay	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	10,000
Unencumbered Cash, Beginning	<u>19,977</u>	<u>19,977</u>
Unencumbered Cash, Ending	<u>\$ 19,977</u>	<u>\$ 29,977</u>

CITY OF WHITEWATER, KANSAS

BUSINESS FUNDSEWER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
Service fees	\$ 128,140	\$ 116,334	\$ 133,000	\$ (16,666)
State sales tax	11,418	-	-	-
Sewer hookup and miscellaneous	5,546	26,011	5,000	21,011
Transfer from General Fund	-	-	10,500	(10,500)
	<u>145,104</u>	<u>142,345</u>	<u>\$ 148,500</u>	<u>\$ (6,155)</u>
Total Receipts				
Expenditures				
Personal services	45,429	46,920	\$ 50,000	\$ (3,080)
Contractual services	32,357	42,563	45,000	(2,437)
Commodities	2,134	2,601	8,000	(5,399)
Capital outlay	-	-	9,203	(9,203)
Principal	50,976	-	50,987	(50,987)
Transfer to General Fund	10,000	-	-	-
Transfer to Sewer Improvement Reserve	-	5,000	5,000	-
	<u>140,896</u>	<u>97,084</u>	<u>\$ 168,190</u>	<u>\$ (71,106)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	4,208	45,261		
Unencumbered Cash, Beginning	<u>49,029</u>	<u>53,237</u>		
Unencumbered Cash, Ending	<u>\$ 53,237</u>	<u>\$ 98,498</u>		

CITY OF WHITEWATER, KANSAS

SPECIAL PURPOSE FUND

SEWER RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Receipts		
Transfer from Sewer Fund	\$ -	\$ 5,000
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	-	5,000
Unencumbered Cash, Beginning	<u>3,481</u>	<u>3,481</u>
Unencumbered Cash, Ending	<u>\$ 3,481</u>	<u>\$ 8,481</u>

CITY OF WHITEWATER, KANSAS

BUSINESS FUND

REFUSE UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
Service fees	\$ 43,797	\$ 42,902	\$ 44,000	\$ (1,098)
Penalties	2,686	11,407	4,000	7,407
Total Receipts	<u>46,483</u>	<u>54,309</u>	<u>\$ 48,000</u>	<u>\$ 6,309</u>
Expenditures				
Contractual services	39,206	45,673	\$ 38,500	\$ 7,173
Commodities	1,467	980	2,500	(1,520)
Capital Outlay	-	-	13,852	(13,852)
Total Expenditures	<u>40,673</u>	<u>46,653</u>	<u>\$ 54,852</u>	<u>\$ (8,199)</u>
Receipts Over (Under) Expenditures	5,810	7,656		
Unencumbered Cash, Beginning	<u>13,848</u>	<u>19,658</u>		
Unencumbered Cash, Ending	<u>\$ 19,658</u>	<u>\$ 27,314</u>		

CITY OF WHITEWATER, KANSAS

BUSINESS FUNDWATER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2022		Budget	Variance - Over (Under)
	2021	Actual		
Receipts				
Service fees	\$ 174,446	\$ 159,184	\$ 175,000	\$ (15,816)
Sales tax	11,418	-	-	-
Interest income	465	135	300	(165)
Connection fees	1,536	1,518	1,500	18
Penalties	6,309	32,332	5,000	27,332
Licenses and permits	25	-	-	-
Sales and Service	4,015	785	-	785
Transfer from General Fund	-	-	10,500	(10,500)
	198,214	193,954	\$ 192,300	\$ 1,654
Total Receipts				
Expenditures				
Personal services	46,253	46,667	\$ 50,000	\$ (3,333)
Contractual services	64,035	36,426	45,000	(8,574)
Commodities	98,696	71,247	95,000	(23,753)
Capital outlay	-	-	3,425	(3,425)
Sales tax	-	-	1,500	(1,500)
Transfer to Water Reserve Fund	-	15,000	15,000	-
Transfer to Capital Improvement Fund	-	10,000	10,000	-
	208,984	179,340	\$ 219,925	\$ (40,585)
Total Expenditures				
Receipts Over (Under) Expenditures	(10,770)	14,614		
Unencumbered Cash, Beginning	118,945	108,175		
Unencumbered Cash, Ending	\$ 108,175	\$ 122,789		

CITY OF WHITEWATER, KANSAS

SPECIAL PURPOSE FUND

WATER RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Receipts		
Transfer from Water Fund	\$ -	\$ 15,000
Expenditures		
Contractual services	<u>32,194</u>	<u>-</u>
Receipts Over (Under) Expenditures	(32,194)	15,000
Unencumbered Cash, Beginning	<u>60,659</u>	<u>28,465</u>
Unencumbered Cash, Ending	<u>\$ 28,465</u>	<u>\$ 43,465</u>

CITY OF WHITEWATER, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended December 31, 2022

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Payroll Clearing Fund	\$ 9,970	\$ 6,350	\$ 6,972	\$ 9,348

CITY OF WHITEWATER, KANSAS

RELATED MUNICIPAL ENTITY

WHITEWATER LIBRARY BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Receipts		
Change bag	\$ 1,640	\$ 1,388
Disribution	64,408	68,091
Donations	692	225
Grants	10,065	11,474
Interest income	8	88
Reimbursements	-	11
	<u>76,813</u>	<u>81,277</u>
 Total Receipts		
Expenditures		
Advertising	106	25
Library acquisitions	10,545	11,061
Library programming	1,559	1,210
Miscellaneous	1,444	1,339
Summer reading club	1,261	3,427
Supplies	7,004	8,591
Technology	4,579	2,932
Utilities	5,810	4,976
Wages	44,126	43,232
	<u>76,434</u>	<u>76,793</u>
 Total Expenditures		
Receipts Over (Under) Expenditures	379	4,484
Unencumbered Cash, Beginning	<u>38,147</u>	<u>38,526</u>
Unencumbered Cash, Ending	<u>\$ 38,526</u>	<u>\$ 43,010</u>

CITY OF WHITEWATER, KANSAS

RELATED MUNICIPAL ENTITY

WHITEWATER CEMETERY BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Receipts		
City appropriations	\$ 6,000	\$ 6,500
Donations	3,400	525
Interest income	<u>684</u>	<u>674</u>
Total Receipts	<u>10,084</u>	<u>7,699</u>
Expenditures		
SD Box rent	11	11
Mowing	6,500	4,500
JL Unruh	<u>1,780</u>	<u>407</u>
Total Expenditures	<u>8,291</u>	<u>4,918</u>
Receipts Over (Under) Expenditures	1,793	2,781
Unencumbered Cash, Beginning	<u>72,675</u>	<u>74,468</u>
Unencumbered Cash, Ending	<u>\$ 74,468</u>	<u>\$ 77,249</u>

CITY OF WHITEWATER, KANSAS

RELATED MUNICIPAL ENTITY

WHITEWATER PARK BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Receipts		
City appropriations	\$ 1,500	\$ 1,500
Firework stand	4,041	-
Fees, concessions, dues - Basketball	4,095	10,880
Fees, concessions, dues - Baseball/Softball	7,821	4,667
Park project	6,431	-
Donations	794	-
Car show	914	70
Miscellaneous	<u>172</u>	<u>1,000</u>
Total Receipts	<u>25,768</u>	<u>18,117</u>
Expenditures		
Payroll	2,550	3,882
Firework stand	1,368	-
Program expense - Basketball	-	3,427
Program expense - Baseball/Softball	4,361	2,353
Equipment and supplies	1,655	1,413
Park project	10,591	-
Miscellaneous	<u>137</u>	<u>3,664</u>
Total Expenditures	<u>20,662</u>	<u>14,739</u>
Receipts Over (Under) Expenditures	5,106	3,378
Unencumbered Cash, Beginning	<u>14,653</u>	<u>19,759</u>
Unencumbered Cash, Ending	<u>\$ 19,759</u>	<u>\$ 23,137</u>