CITY OF WINONA, KANSAS

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2023

MAPES & MILLER LLP
Certified Public Accountants
Quinter, Kansas

CITY OF WINONA, KANSAS

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2023

Table of Contents

	Page Numbers
Independent Auditor's Report	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to the Financial Statement	5
Regulatory-Required Supplementary Information	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	12
SCHEDULE 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Fund	13
Special Purpose Funds	15
Bond and Interest Funds	18
Business Funds	19

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

Mapes & Miller LLP
Certified Public Accountants & Business Advisors

230 MAIN, PO BOX 412, QUINTER, KS 67752
PHONE: 785-754-2111 EMAIL: dtilton@mmcpas.net

JOHN D MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Council
City of Winona
Winona, Kansas 67764

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 Winona, Kansas, as of and for the year ended December 31, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Winona as of December 31, 2023, or changes in the 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 Winona as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* 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 of Winona, 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 Winona 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.

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 ond 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 Winona'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 Winona'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 Winona'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 and the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (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 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 also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Winona, Kansas, as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated August 30, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 at the following link https://admin.ks.gov/offices/accountsreports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was 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 2022 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, 2022, on the basis of accounting described in Note 1.

Mapes & Miller LLP
Certified Public Accountants
Quinter, Kansas

August 27, 2024

CITY OF WINONA, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General Fund	$ 52,610	152,243	150,366	54,487	21,106	75,593
Special Purpose Funds:						
Employee Benefits Fund	13,814	11,119	11,703	13,230	0	13,230
Special Highway Fund	9,176	4,990	0	14,166	0	14,166
Special Machinery Fund	7,079	5,000	1,532	10,547	0	10,547
Capital Improvement Fund	25,000	0	0	25,000	0	25,000
American Rescue Plan Act Fund	485	0	485	0	13,000	13,000
Bond and Interest Funds:						
Bond and Interest Fund	5,894	0	0	5,894	0	5,894
Business Funds:						
Water Utility Fund	147,777	60,430	53,658	154,549	0	154,549
Sewer Utility Fund	74,747	36,411	36,537	74,621	0	74,621
Gas Utility Fund	116,919	139,399	110,407	145,911	4,613	150,524
Sewer Depreciation Reserve Fund	2,800	400	0	3,200	0	3,200
Utility Depreciation Reserve Fund	48,135	5,000	0	53,135	0	53,135
Total Reporting Entity	$ 504,436	414,992	364,688	554,740	38,719	593,459

Composition of Cash:

The Bank, Winona, KS	
NOW Checking Account	$ 587,839
Checking Account	5,620
Total Reporting Entity	$ 593,459

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

1. Summary of Significant Accounting Policies

(a) Municipal Financial Reporting Entity

The City of Winona, Kansas, is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents only the City of Winona.

(b) 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 accepted accounting principles and allowing the City to use the regulatory basis of accounting.

(c) Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year ended December 31, 2023:

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 receipts 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.

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.).

(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 City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules, Schedule 2 as listed in the table of contents, 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 City 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 projects funds and the following funds:

Special Purpose Funds: Capital Improvement Reserve Fund
American Rescue Plan Act Fund

Business Funds: Sewer Depreciation Reserve Fund
Utility Depreciation Reserve Fund

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

(e) Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that received the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

2. Deposits and Investments

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

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the City's carrying amount of deposits was $593,459 and the bank balance was $603,798. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and the balance of $353,798 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. At December 31, 2023, the City held no investments.

3. Other Long-Term Obligations from Operations

(a) Compensated Absences

The City's full-time employee earns two weeks of vacation and twelve days of sick leave per year. Sick leave may accumulate up to a maximum of twenty-two days. Employees are not allowed to accrue vacation days beyond the City's fiscal year, and vacation must be used at a time mutually agreed upon between the employee and the council. All accumulated sick pay is payable upon employment termination. The costs of accumulated compensated absences are not recorded at the time the benefits are earned, but rather at the time such benefits are paid.

4. Interfund Transfers

The City's operating transfers for December 31, 2023, were as follows:

From	To	Regulatory Authority	Amount
Gas Utility Fund	General Fund	K.S.A. 12-825d	$20,000
Gas Utility Fund	Special Machinery Fund	K.S.A. 12-825d	5,000
Gas Utility Fund	Utility Depreciation Reserve Fund	K.S.A. 12-825d	5,000
Sewer Utility Fund	Sewer Depreciation Reserve Fund	K.S.A. 12-825d	400

5. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The City continues to carry commercial insurance for all other risks of loss, including property, liability, and automobiles. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

6. Related Party Transactions

The City made purchases from Winona Lumber and Ag Supply, Inc. totaling $2,069. Travis Latham, a member of council, is the owner of this business.

The City purchased insurance costing $23,195 from Win Hill Insurance Associates, Inc. The Mayor, Guy Gaskill, is a partial owner of this business.

7. Litigation

The City is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

8. Stewardship, Compliance and Accountability

(a) Deposits adequately secured

K.S.A. 9-1402 requires all deposits in excess of FDIC coverage to be adequately secured by pledged securities. The City's deposits were not adequately secured by pledged securities from February 2, 2023 to February 6, 2023.

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 the financial statement was available to be issued.

10. Long-term Debt

Changes in long-term liabilities for the year ended December 31, 2023, 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 2016	2.25%	6/17/2016	787,000	6/28/2056	$ 590,680	-	14,100	576,580	13,290
Finance leases:									
2019 John Deere Tractor	2.80%	8/11/2021	61,487	8/11/2026	49,868	-	11,949	37,919	1,414
Total contractual indebtedness					$ 640,548	-	26,049	614,499	14,704

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

	2024	2025	2026	2027	2028	2029-2033
Principal:						
General obligation bonds	$ 14,418	14,742	15,074	15,412	15,759	84,279
Finance leases	12,288	12,636	12,995	-	-	-
Total principal	26,706	27,378	28,069	15,412	15,759	84,279
Interest:						
General obligation bonds	12,973	12,649	12,317	11,978	11,631	52,674
Finance leases	1,075	727	369	-	-	-
Total interest	14,048	13,376	12,686	11,978	11,631	52,674
Total principal and interest	$ 40,754	40,754	40,755	27,390	27,390	136,953

	2034-2038	2039-2043	2044-2048	2049-2053	Total
Principal:					
General obligation bonds	$ 94,197	105,282	117,671	99,746	576,580
Finance leases	-	-	-	-	37,919
Total principal	94,197	105,282	117,671	99,746	614,499
Interest:					
General obligation bonds	42,756	31,671	19,282	5,531	213,462
Finance leases	-	-	-	-	2,171
Total interest	42,756	31,671	19,282	5,531	215,633
Total principal and interest	$ 136,953	136,953	136,953	105,277	830,132

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

CITY OF WINONA, KANSAS Schedule 1

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General Fund	$ 203,218	0	203,218	150,366	(52,852)
Special Purpose Funds:					
Employee Benefits Fund	23,000	0	23,000	11,703	(11,297)
Special Highway Fund	12,643	0	12,643	0	(12,643)
Special Machinery Fund	15,009	0	15,009	1,532	(13,477)
Bond and Interest Funds:					
Bond and Interest Fund	5,894	0	5,894	0	(5,894)
Business Funds:					
Water Utility Fund	192,494	0	192,494	53,658	(138,836)
Sewer Utility Fund	113,954	0	113,954	36,537	(77,417)
Gas Utility Fund	312,099	0	312,099	110,407	(201,692)

CITY OF WINONA, KANSAS
General Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
General Fund				
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 70,216	**65,701**	69,331	(3,630)
Delinquent Tax	1,229	**6**	0	6
Motor Vehicle Tax	11,914	**13,955**	10,895	3,060
Recreational Vehicle Tax	221	**201**	130	71
16/20M Vehicle Tax	457	**401**	442	(41)
Commercial Motor Vehicle Tax	597	**613**	0	613
Redemption Tax	625	**1,930**	2,500	(570)
Intergovernmental:				
Local Intangibles Tax	829	**1,843**	1,604	239
Sales & Compensating Use Tax	23,669	**25,719**	25,000	719
Franchise Tax	8,268	**7,120**	15,000	(7,880)
Fines, Permits, Licenses, and Tags	225	**500**	1,000	(500)
Grant Proceeds	1,838	**0**	0	0
Cemetery	500	**75**	3,000	(2,925)
Miscellaneous	6,805	**11,131**	0	11,131
Wellness Center Memberships	2,080	**1,865**	4,000	(2,135)
County Reimbursements	1,077	**1,183**	5,000	(3,817)
Transfer from Gas Utility Fund	30,000	**20,000**	20,000	0
Total Receipts	160,550	**152,243**	157,902	(5,659)
Expenditures				
General Government				
Personal Services	46,083	**48,531**	50,000	(1,469)
Office Expense and Supplies	4,264	**6,002**	5,000	1,002
Utilities	7,615	**8,590**	11,000	(2,410)
Equipment and Building Maintenance	6,340	**7,839**	12,000	(4,161)
Insurance	17,715	**18,939**	20,000	(1,061)
Professional Services	11,520	**14,717**	13,000	1,717
Capital Outlay	22,982	**22,834**	55,218	(32,384)
Miscellaneous	1,752	**9,820**	0	9,820
Total General Government	118,271	**137,272**	166,218	(28,946)
Street				
Personal Services	4,489	**0**	10,000	(10,000)
Repairs and Supplies	1,540	**1,262**	7,500	(6,238)
Gas and Oil	1,099	**1,802**	2,500	(698)
Street Lighting	5,427	**5,123**	7,500	(2,377)
Total Street	$ 12,555	**8,187**	27,500	(19,313)

CITY OF WINONA, KANSAS
General Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Fire				
Equipment Repairs	$ 1,769	**23**	1,500	(1,477)
Noxious Weed				
Chemical	350	**709**	2,000	(1,291)
Cemetery				
Materials & Supplies	157	**0**	0	0
Contractual Services	3,800	**3,800**	5,000	(1,200)
Repairs	2,100	**375**	1,000	(625)
Total Cemetery	6,057	**4,175**	6,000	(1,825)
Total Expenditures	139,002	**150,366**	203,218	(52,852)
Receipts over (under) Expenditures	21,548	**1,877**		
Unencumbered Cash, Beginning	31,062	**52,610**		
Unencumbered Cash, Ending	$ 52,610	**54,487**		

CITY OF WINONA, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Employee Benefits Fund				
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 7,574	**9,248**	9,761	(513)
Delinquent Tax	134	**1**	0	1
Motor Vehicle Tax	1,382	**1,508**	1,175	333
Recreational Vehicle Tax	28	**22**	14	8
16/20M Vehicle Tax	68	**43**	48	(5)
Commercial Motor Vehicle	65	**66**	0	66
Redemption Tax	87	**231**	0	231
Total Receipts	9,338	**11,119**	10,998	121
Expenditures				
Social Security and Medicare	7,360	**7,252**	13,000	(5,748)
State Unemployment	96	**95**	1,000	(905)
Workman's Compensation Insurance	2,878	**4,356**	4,000	356
Insurance	0	**0**	5,000	(5,000)
Total Expenditures	10,334	**11,703**	23,000	(11,297)
Receipts over (under) Expenditures	(996)	**(584)**		
Unencumbered Cash, Beginning	14,810	**13,814**		
Unencumbered Cash, Ending	$ 13,814	**13,230**		
Special Highway Fund				
Receipts				
State of Kansas	$ 4,592	**4,990**	4,420	570
Expenditures				
Personal Services	1,623	**0**	5,000	(5,000)
Oil, Diesel and Fuel	26	**0**	1,143	(1,143)
Repairs and Supplies	2,140	**0**	6,500	(6,500)
Total Expenditures	3,789	**0**	12,643	(12,643)
Receipts over (under) Expenditures	803	**4,990**		
Unencumbered Cash, Beginning	8,373	**9,176**		
Unencumbered Cash, Ending	$ 9,176	**14,166**		

CITY OF WINONA, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Special Machinery Fund				
Transfer from Gas Utility Fund	$ 10,000	**5,000**	5,000	0
Expenditures				
Equipment Repair	2,929	**1,532**	5,000	(3,468)
Capital Outlay	940	**0**	10,009	(10,009)
Total Expenditures	3,869	**1,532**	15,009	(13,477)
Receipts over (under) Expenditures	6,131	**3,468**		
Unencumbered Cash, Beginning	948	**7,079**		
Unencumbered Cash, Ending	$ 7,079	**10,547**		

CITY OF WINONA, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	**2023**
Capital Improvement Fund		
Receipts	$ 0	**0**
Expenditures	0	**0**
Receipts over (under) Expenditures	0	**0**
Unencumbered Cash, Beginning	25,000	**25,000**
Unencumbered Cash, Ending	$ 25,000	**25,000**
American Rescue Plan Act Fund		
Receipts		
Federal Aid	$ 12,132	**0**
Expenditures		
Capital Outlay	23,779	**485**
Receipts over (under) Expenditures	(11,647)	**(485)**
Unencumbered Cash, Beginning	12,132	**485**
Unencumbered Cash, Ending	$ 485	**0**

CITY OF WINONA, KANSAS
Bond and Interest Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Bond and Interest Fund				
Receipts	$ 0	**0**	0	0
Expenditures				
Debt Service	0	**0**	5,894	(5,894)
Receipts over (under) Expenditures	0	**0**		
Unencumbered Cash, Beginning	5,894	**5,894**		
Unencumbered Cash, Ending	$ 5,894	**5,894**		

CITY OF WINONA, KANSAS
Business Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Water Utility Fund				
Receipts				
Water Sales	$ 65,143	**54,866**	60,000	(5,134)
Connection Fees	175	**338**	500	(162)
Water Dock	7,134	**4,778**	3,500	1,278
Penalties	543	**448**	1,500	(1,052)
Total Receipts	72,995	**60,430**	65,500	(5,070)
Expenditures				
Personal Services	19,256	**22,402**	40,000	(17,598)
Contractual Services	8,334	**7,207**	20,000	(12,793)
Utilities	10,651	**11,416**	15,000	(3,584)
Repairs	12,011	**5,181**	20,000	(14,819)
Taxes	1,459	**584**	3,000	(2,416)
Fuel	1,488	**1,062**	5,000	(3,938)
Chemicals	2,716	**2,940**	3,000	(60)
Capital Outlay	0	**0**	86,494	(86,494)
Miscellaneous	2,197	**2,866**	0	2,866
Total Expenditures	58,112	**53,658**	192,494	(138,836)
Receipts over (under) Expenditures	14,883	**6,772**		
Unencumbered Cash, Beginning	132,894	**147,777**		
Unencumbered Cash, Ending	$ 147,777	**154,549**		

CITY OF WINONA, KANSAS
Business Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Sewer Utility Fund				
Receipts				
User Charges	$ 36,872	**36,411**	40,000	(3,589)
Expenditures				
Personal Services	4,334	**5,823**	10,000	(4,177)
Contract Services	956	**185**	61,663	(61,478)
Chemicals	2,789	**0**	8,000	(8,000)
Debt Services	27,391	**27,391**	27,391	0
Repairs	0	**2,738**	6,500	(3,762)
Transfer to Sewer Depreciation Reserve Fund	400	**400**	400	0
Total Expenditures	35,870	**36,537**	113,954	(77,417)
Receipts over (under) Expenditures	1,002	**(126)**		
Unencumbered Cash, Beginning	73,745	**74,747**		
Unencumbered Cash, Ending	$ 74,747	**74,621**		
Gas Utility Fund				
Receipts				
Gas Sales	$ 113,734	**135,026**	145,000	(9,974)
Connection Fees	450	**550**	750	(200)
Penalties	538	**500**	1,000	(500)
Interest on Idle Funds	1,047	**3,323**	600	2,723
Miscellaneous	644	**0**	0	0
Total Receipts	116,413	**139,399**	147,350	(7,951)
Expenditures				
Personal Services	20,416	**18,050**	40,000	(21,950)
Operation and Maintenance	82,241	**56,053**	234,099	(178,046)
Gas Sales Tax	1,829	**2,382**	5,000	(2,618)
Telephone	917	**1,696**	3,000	(1,304)
Miscellaneous	2,443	**2,226**	0	2,226
Transfer to General Fund	30,000	**20,000**	20,000	0
Transfer to Special Machinery Fund	10,000	**5,000**	5,000	0
Transfer to Utility Depreciation Reserve Fund	5,000	**5,000**	5,000	0
Total Expenditures	152,846	**110,407**	312,099	(201,692)
Receipts over (under) Expenditures	(36,433)	**28,992**		
Unencumbered Cash, Beginning	153,352	**116,919**		
Unencumbered Cash, Ending	$ 116,919	**145,911**		

CITY OF WINONA, KANSAS
Business Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	**2023**
Sewer Depreciation Reserve Fund		
Receipts		
Transfer from Sewer Utility Fund	$ 400	**400**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	400	**400**
Unencumbered Cash, Beginning	2,400	**2,800**
Unencumbered Cash, Ending	$ 2,800	**3,200**
Utility Depreciation Reserve Fund		
Receipts		
Transfer from Gas Utility Fund	$ 5,000	**5,000**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	5,000	**5,000**
Unencumbered Cash, Beginning	43,135	**48,135**
Unencumbered Cash, Ending	$ 48,135	**53,135**