OAKLAWN IMPROVEMENT DISTRICT
WICHITA, KANSAS

FINANCIAL STATEMENT
DECEMBER 31, 2023

BFR

OAKLAWN IMPROVEMENT DISTRICT
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Oaklawn Improvement District
Wichita, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the **Oaklawn Improvement District, Wichita, Kansas**, as of and for the year ended **December 31, 2023,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
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 **Oaklawn Improvement District, Wichita, Kansas**, 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 **Oaklawn Improvement District, Wichita, Kansas**, 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 and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of the **Oaklawn Improvement District, Wichita, Kansas**, 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.

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Board of Directors
Oaklawn Improvement District

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by the **Oaklawn Improvement District, Wichita, 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.

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 **Oaklawn Improvement District, Wichita, Kansas'** 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.

Auditors' 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 auditors' 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, 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 **Oaklawn Improvement District, Wichita, Kansas'** 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 **Oaklawn Improvement District, Wichita, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and individual fund schedules of regulatory basis receipts and expenditures-actual (Regulatory-Required Supplementary Information 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 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 State of America, the basic financial statement of the **Oaklawn Improvement District, Wichita, Kansas**, as of and for the year ended December 31, 2022, and have issued our report thereon dated May 31, 2023, which contained an unmodified opinion on the basic financial statement.

Board of Directors
Oaklawn Improvement District

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/oar/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, 2022 (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.

BFR CPA, LLC

BFR CPA, LLC
May 13, 2024

OAKLAWN IMPROVEMENT DISTRICT
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental							
General Fund	$ 16,243	$ 0	$ 161,691	$ 170,238	$ 7,696	$ 0	$ 7,696
Special Purpose Funds							
Senior Center	32,232	0	39,339	53,486	18,085	0	18,085
Community Center	9,533	0	9,230	5,801	12,962	0	12,962
Sewer Replacement Reserve	16,800	0	600	0	17,400	0	17,400
Debt Service							
Bond & Interest	637	0	0	0	637	0	637
Special Assessment	59,517	0	6,020	0	65,537	0	65,537
Business							
Sewer Utility	681,668	0	692,950	573,143	801,475	0	801,475
	$ 816,630	$ 0	$ 909,830	$ 802,668	$ 923,792	$ 0	$ 923,792

Composition of Cash: Checking and Certificate of Deposit Accounts $ 923,792

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

OAKLAWN IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2023

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity
The **Oaklawn Improvement District** is a municipal corporation governed by an elected three-member board. The Improvement District's financial statement include all funds over which the board exercise's financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

Basis of Presentation – Fund Accounting
The accounts of the Improvement District are organized on the basis of funds, each of which is considered a separate accounting entity. The Improvement District has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and expenditures. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions.

KMAAG Regulatory Basis of Presentation Fund Definitions:

Governmental Funds

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

Special Purpose Funds-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 & 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.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.
The 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 Improvement District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond & 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 Improvement District 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 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 amendments to the budget for the year ended December 31, 2023.

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

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

Senior Center Fund
Community Center Fund
Sewer Replacement 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.

Special Assessments
Projects financed in part by special assessments are financed through the issuance of general obligation bonds which are secured in full by the Improvement District and are retired from the Improvement District's bond & interest fund. Further, state statutes permit the levying of additional general ad valorem property taxes in the Improvement District's bond & interest fund to finance delinquent special assessments. Special assessment taxes are levied over a ten- or fifteen-year period and the annual installments are due and payable with annual ad valorem property taxes. The Improvement District may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears.

Note 2 - Reimbursed Expenditures:

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

Note 3 - Interfund Transactions:

Operating transfers were as follows:

		Transfer to:
	Statutory	Sewer Replacement
Transfer from:	Authority	Reserve
Sewer Utility Fund	K.S.A. 12-825d	$ 600

Note 4 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service. It is the policy of the Improvement District to record vacation and sick leave benefits as expenditures when paid.

Note 5 - Post Employment Benefits:

The Improvement District did not provide any significant postemployment benefits for former employees for the year ended December 31, 2023.

Note 6 - Other Post Employment Benefits:

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

Note 7 - Litigation:

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

Note 8 - Contingencies:

Risk Management
The Improvement District 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 Improvement District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Grant Programs
The Improvement District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 9 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Improvement District. The statute requires banks eligible to hold the Improvement District's funds have a main or branch bank in the county in which the Improvement District 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 Improvement District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Improvement District'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 Improvement District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the Improvement 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 Improvement District's deposits may be returned to it. State statutes require the Improvement District'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 Improvement District's carrying amount of deposits was $923,792 and the bank balance was $981,288. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $385,845 was covered by federal depository insurance, and the remaining $595,443 was collateralized with securities held by the pledging financial institutions' agents in the Improvement District's name.

Note 10 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the Improvement District were $18,594 for the year ended December 31, 2023.

Net Pension Liability
At December 31, 2023, the Improvement District's proportionate share of the collective net pension liability reported by KPERS was $139,133. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The Improvement District's proportion of the net pension liability was based on the ratio of the Improvement District's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 11 - Subsequent Events:

The Improvement District has evaluated subsequent events through May 13, 2024, the date which the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

OAKLAWN IMPROVEMENT DISTRICT
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental					
General Fund	$ 189,000	$ 0	$ 189,000	$ 170,238	$ (18,762)
Special Purpose Funds					
Senior Center	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	53,486	XXXXXXXXXX
Community Center	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	5,801	XXXXXXXXXX
Sewer Replacement Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Debt Service					
Bond & Interest	0	0	0	0	0
Special Assessment	0	0	0	0	0
Business					
Sewer Utility	731,200	0	731,200	573,143	(158,057)
	$ 920,200	$ 0	$ 920,200	$ 802,668	$ (176,819)

OAKLAWN IMPROVEMENT DISTRICT
SCHEDULE OF CASH 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)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Taxes	$ 154,210	$ 157,231	$ 158,000	$ (769)
Miscellaneous Receipts	5,463	4,460	5,000	(540)
	159,673	161,691	$ 163,000	$ (1,309)
Expenditures				
Salary & Wages	27,543	42,551	$ 30,000	$ 12,551
Payroll Tax Expense	1,773	903	4,000	(3,097)
Legal Publications	0	0	100	(100)
Repairs & Maintenance	4,150	8,482	2,000	6,482
Fire Hydrant Maintenance	754	828	900	(72)
Street & Area Lighting	14,800	14,956	15,000	(44)
Office Supplies	1,260	926	750	176
Equipment & Area Improvements	6,802	22,473	24,000	(1,527)
Electricity	6,052	6,076	6,000	76
Natural Gas	639	2,410	1,250	1,160
Water	0	1,217	2,500	(1,283)
Telephone	2,890	3,719	1,500	2,219
Insurance	1,569	3,692	5,000	(1,308)
District Office Compensation	14,400	14,400	14,400	0
Contractual Services	0	0	600	(600)
Community Center	30,000	0	15,000	(15,000)
Community Support	1,617	4,115	1,000	3,115
Splashpad Water	51,546	35,318	55,000	(19,682)
Nuisance Abatement	5,425	3,167	5,000	(1,833)
Miscellaneous	8,967	5,005	5,000	5
	180,187	170,238	$ 189,000	$ (18,762)
Receipts Over (Under) Expenditures	(20,514)	(8,547)		
Unencumbered Cash, Beginning	36,757	16,243		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 16,243	$ 7,696		

OAKLAWN IMPROVEMENT DISTRICT
SCHEDULE OF CASH 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)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Taxes	$ 0	$ 0	$ 0	$ 0
	0	0	$ 0	$ 0
Expenditures				
Transfer Out	0	0	$ 0	$ 0
	0	0	$ 0	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	637	637		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 637	$ 637		

OAKLAWN IMPROVEMENT DISTRICT
SCHEDULE OF CASH 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)

Sewer Utility Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Charges For Services	$ 628,099	$ 668,298	$ 658,272	$ 10,026
Outside Sewer Charges	25,470	21,500	24,000	(2,500)
Interest	2,155	1,549	2,138	(589)
Other Receipts	1,223	1,603	4,500	(2,897)
	656,947	692,950	$ 688,910	$ 4,040
Expenditures				
Salaries and Wages	115,511	88,367	$ 150,000	$ (61,633)
Payroll Taxes	12,316	13,276	15,000	(1,724)
Attorney Fees	3,410	3,443	5,000	(1,557)
Accounting/Auditing Fees	15,050	28,055	17,000	11,055
Legal Publications	219	1,321	500	821
Taxes and Licenses	2,007	102	1,600	(1,498)
Repairs and Maintenance	44,426	90,732	50,000	40,732
Sewage Treatment	204,844	210,070	300,000	(89,930)
KPERS	12,270	16,425	15,000	1,425
Contractual Services	13,031	9,466	15,000	(5,534)
Office Supplies	10,478	17,521	10,000	7,521
Gas and Oil	5,486	4,600	5,500	(900)
Electricity	6,426	4,949	8,000	(3,051)
Telephone	9,185	9,383	12,000	(2,617)
Natural Gas	3,344	4,366	6,000	(1,634)
Water	1,613	926	2,000	(1,074)
Insurance	51,420	51,178	57,000	(5,822)
Engineer Fees	1,530	511	3,000	(2,489)
Equipment Purchases	35,371	0	50,000	(50,000)
Miscellaneous	15,793	17,852	8,000	9,852
Transfer Out	600	600	600	0
	564,330	573,143	$ 731,200	$ (158,057)
Receipts Over (Under) Expenditures	92,617	119,807		
Unencumbered Cash, Beginning	589,051	681,668		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 681,668	$ 801,475		

OAKLAWN IMPROVEMENT DISTRICT
SCHEDULE OF CASH 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)

Special Assessment Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Assessments	$ 3,298	$ 6,020	$ 0	$ 6,020
	3,298	6,020	$ 0	$ 6,020
Expenditures				
Principal	0	0	$ 0	$ 0
	0	0	$ 0	$ 0
Receipts Over (Under) Expenditures	3,298	6,020		
Unencumbered Cash, Beginning	56,219	59,517		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 59,517	$ 65,537		

OAKLAWN IMPROVEMENT DISTRICT
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

Senior Center Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Sedgwick County	$ 35,000	$ 37,750
Other Receipts	30,000	1,589
	65,000	39,339
Expenditures		
Salary & Wages	31,912	27,158
Payroll Taxes	2,881	1,986
KPERS	2,155	2,148
Contractual	5,923	0
Office Supplies	1,886	6,701
Equipment	1,038	2,957
Utilities	3,123	8,102
Staff Travel	0	47
Other	1,764	4,387
	50,682	53,486
Receipts Over (Under) Expenditures	14,318	(14,147)
Unencumbered Cash, Beginning	17,914	32,232
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 32,232	$ 18,085

OAKLAWN IMPROVEMENT DISTRICT
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

Community Center Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Receipts	$ 8,467	$ 9,230
	8,467	9,230
Expenditures		
Supplies and Activities	2,978	5,801
	2,978	5,801
Receipts Over (Under) Expenditures	5,489	3,429
Unencumbered Cash, Beginning	4,044	9,533
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 9,533	$ 12,962

OAKLAWN IMPROVEMENT DISTRICT
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

Sewer Replacement Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfer In	$ 600	$ 600
	600	600
Expenditures		
Transfer Out	0	0
	0	0
Receipts Over (Under) Expenditures	600	600
Unencumbered Cash, Beginning	16,200	16,800
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 16,800	$ 17,400