

CITY OF McPHERSON, KANSAS

FINANCIAL STATEMENT

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



LOYD GROUP, LLC

Certified Public Accountants

**City of McPherson, Kansas
City of Second Class
Incorporated March 4, 1874
For the Year Ended December 31, 2022**

BOARD OF CITY COMMISSIONERS

Gary L. Mehl
Commissioner of
Public Facilities

Thomas A. Brown
Mayor

Larry E. Wiens
Commissioner of
Public Works

CITY OFFICIALS

Jeffrey A. Houston
City Attorney

Nick Gregory, MPA
City Administrator

Daniela Rivas
Assistant City Administrator/
Finance Director

Richard Miller
Assistant Finance Director

Gary Price
Municipal Court Judge

Mikel Golden
Chief of Police

TJ Wyssmann
Fire Chief

Britta Erkelenz
City Clerk

Kathy Regehr
HR Director

Josh Bedel
General Manager, Board
of Public Utilities

Wayne Burns
Director of
Public Land & Facilities

Jeffrey C. Woodward, P.E.
Public Works Director/
City Engineer

Virgil Lyon
Planning & Zoning Administrator

Ryan Rank
Building Inspector

Brian L. Bina
City Prosecutor

Jeffery Rife
Cemetery Sexton

Timothy Hoesli
Code Enforcement Officer/
Sanitation Office

CITY OF MCPHERSON, KANSAS

For the Year Ended December 31, 2022

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

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
McPherson, Kansas 67460

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 McPherson, 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, and schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In

our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of McPherson, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued their report thereon dated July 1, 2022, 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
May 19, 2023

CITY OF MCPHERSON, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**Regulatory 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 Operating Fund	\$ 5,354,015	\$ 11,823,476	\$ 11,909,468	\$ 5,268,023	\$ 1,953,339	\$ 7,221,362
SPECIAL PURPOSE FUNDS						
Consolidated Street and Highway Fund	3,282,486	3,259,468	2,597,203	3,944,751	-	3,944,751
Employee Benefits (Non-Public Safety) Contribution Fund	343,426	3,902,437	3,976,876	268,987	128,902	397,889
Employee Benefits (Public Safety) Contribution Fund	417,412	1,739,697	1,724,016	433,093	229,940	663,033
Forfeited Property Fund - Police Department	19,404	4,859	5,358	18,905	-	18,905
Industrial Development Fund	372,720	107,643	100,000	380,363	-	380,363
Library Fund	-	828,193	828,193	-	-	-
Library Employee Benefits Fund	-	169,621	169,621	-	-	-
McPherson Landfill Improvement Corporation	2,098	1	40	2,059	-	2,059
McPherson Land Bank Fund	479,629	-	241,268	238,361	-	238,361
Municipal Building Fund	277,155	132,520	113,241	296,434	-	296,434
Municipal Court Fund	32,000	273,117	263,181	41,936	-	41,936
Municipal Court ADSAP Fund	24,472	-	-	24,472	-	24,472
Municipal Golf Course Fund	154,261	835,994	788,435	201,820	-	201,820
Operation Warmth Fund	1,932	7,005	7,966	971	-	971
Special Alcohol Program Fund	145,364	43,048	42,369	146,043	-	146,043
Special Park and Recreation Fund	107,220	42,577	77,024	72,773	-	72,773
Swimming Pool Maintenance and Operation Fund	289,128	312,100	349,534	251,694	-	251,694
Sales Tax Revenue Fund	1,675,008	2,052,117	1,462,384	2,264,741	-	2,264,741
CID Sales Tax Fund	28,862	168,278	177,908	19,232	-	19,232
Tourism and Convention Promotion Fund	363,796	646,125	485,444	524,477	11,488	535,965
Health Self-Insurance Fund	2,330,137	2,287,864	2,471,757	2,146,244	-	2,146,244
Worker's Compensation Self-Insurance Fund	690,300	297,346	185,544	802,102	-	802,102
Insurance Recovery Fund	716,779	1,334,732	1,959,134	92,377	-	92,377
Federal Grant Fund	996,614	996,614	555,566	1,437,662	-	1,437,662
State and Local Grant Fund	-	248,198	20,000	228,198	-	228,198
Total Special Purpose Funds	<u>12,750,203</u>	<u>19,689,554</u>	<u>18,602,062</u>	<u>13,837,695</u>	<u>370,330</u>	<u>14,208,025</u>
BOND AND INTEREST FUND						
Bond and Interest Fund	<u>596,323</u>	<u>3,393,924</u>	<u>3,454,110</u>	<u>536,137</u>	<u>-</u>	<u>536,137</u>
CAPITAL PROJECTS FUNDS						
Capital Improvement Fund	2,023,931	1,369,499	1,257,308	2,136,122	-	2,136,122
Equipment Reserve Fund	<u>2,049,955</u>	<u>1,009,890</u>	<u>2,238,889</u>	<u>820,956</u>	<u>1,520,000</u>	<u>2,340,956</u>
Total Capital Projects Funds	<u>4,073,886</u>	<u>2,379,389</u>	<u>3,496,197</u>	<u>2,957,078</u>	<u>1,520,000</u>	<u>4,477,078</u>

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

CITY OF MCPHERSON, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**Regulatory Basis**

For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
BUSINESS FUNDS						
Electric Utility Fund	\$ 38,227,789	\$ 81,829,568	\$ 79,727,335	\$ 40,330,022	\$ 6,378,470	\$ 46,708,492
Sewer Recovery Fund	554,874	21,697	-	576,571	-	576,571
Solid Waste Collection Fund	2,160,390	1,246,032	1,072,840	2,333,582	-	2,333,582
Storm Water Utility Fund	1,268,956	981,577	1,066,669	1,183,864	-	1,183,864
Wastewater System Maintenance and Operation Fund	4,442,822	2,293,303	2,027,887	4,708,238	149,490	4,857,728
Wastewater System Surplus Fund	720,878	683,456	669,525	734,809	-	734,809
Water Utility Fund	34,234,358	6,687,334	9,465,550	31,456,142	546,485	32,002,627
Total Business Funds	81,610,067	93,742,967	94,029,806	81,323,228	7,074,445	88,397,673
TRUST FUNDS						
Salthouse - Broadway Cemetery Trust Fund	38,724	123	-	38,847	-	38,847
Cemetery Endowment Fund	135,369	12,199	-	147,568	-	147,568
Total Trust Funds	174,093	12,322	-	186,415	-	186,415
Total	104,558,587	131,041,632	131,491,643	104,108,576	10,918,114	115,026,690
RELATED MUNICIPAL ENTITY						
Library Board	694,870	1,568,046	1,662,637	600,279	57,162	657,441
Total Reporting Entity	\$ 105,253,457	\$ 132,609,678	\$ 133,154,280	\$ 104,708,855	\$ 10,975,276	\$ 115,684,131
COMPOSITION OF CASH						
Cash on Hand - City Clerk						\$ 650
Cash on Hand - Board of Public Utilities						600
Cash on Hand - Municipal Court						100
Cash on Hand - Municipal Golf Course						420
Cash in Bank and Certificates of Deposit						106,077,234
Investments - KS Municipal Investment Pool						8,947,686
Total						115,026,690
Related Municipal Entity						657,441
Total Reporting Entity						\$ 115,684,131

CITY OF MCPHERSON, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) *Municipal Financial Reporting Entity*

The City of McPherson, Kansas (the City) is a municipal corporation governed by an elected three-member commission. The financial statement presents the City of McPherson (a municipal financial reporting entity) and its related municipal entities. The Board of Public Utilities of McPherson, Kansas (the BPU) consists of the municipal electric and water utilities that provide services to approximately 8,903 electric and 6,003 water customers. The BPU's operational control and administration is under a three-member appointed Board of Directors. However, the BPU is owned by and is a part of the municipality of the City because the City holds the corporate powers of the BPU. The BPU is considered an administrative agency of the City by statute. The City has the following related municipal entity shown on Schedule 3.

Library Board. The City of McPherson Library Board operates the City's public library. Acquisition or disposition of real property by the Library Board must be approved by the City. Bond issuances must also be approved by the City. Complete financial records for the Library Board may be reviewed at the administrative offices of the entity at 214 W. Marlin, McPherson, Kansas, 67460.

The City also has a related municipal entity as follows shown on Schedule 2 as a Special Purpose Fund.

McPherson Landfill Improvement Corporation. The City of McPherson owns a former landfill site south of McPherson. Complete financial records for the McPherson Landfill Improvement Corporation may be reviewed at the administrative offices of the entity at 400 E. Kansas, McPherson, Kansas, 67460.

(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.).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(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 the application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

(d) Budgetary Information

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

- 1) Preparation of the budget for the succeeding calendar year on or before August 1st.
- 2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- 3) Public hearing on or before August 15th, but at least ten days after publication of notice 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 budget amendments for the year 2022.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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, Trust Funds and certain Special Purpose Funds and the Related Municipal Entity 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 noted in 2022.

3. DEPOSITS AND INVESTMENTS

As of December 31, 2022, the City had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)				Rating
		Less than 1	1-5	6-10	More than 10	
Kansas Municipal Investment Pool	\$ 8,947,686	\$ 8,947,686	\$ -	\$ -	\$ -	S&P AAAF/SLT

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 an investment policy that does not 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. The City’s allocation of investments as of December 31, 2022, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

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 by December 31, 2022.

At December 31, 2022, the City’s and Library’s carrying amount of deposits was \$28,024,577 and the bank balance was \$27,494,089. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,000,000 was covered by federal depository insurance and \$27,194,116 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, 2022, the City had invested \$8,947,686 in the State’s municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. LONG-TERM DEBT

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

Issue	Interest Issue	Date of Issue	Amount of Issue	Original Date of Final Maturity	Balance Beginning of Year	Additions	Reductions of Principal	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 137 of 2015	2.00% to 3.00%	7/22/15	3,750,000	7/1/25	\$ 590,000	\$ -	\$ 140,000	\$ 450,000	\$ 17,700
Series 138 of 2017	2.00% to 3.00%	7/26/17	2,660,000	8/1/37	1,065,000	-	265,000	800,000	31,950
Series 139 of 2018	3.00% to 4.00%	11/1/18	9,595,000	8/1/30	7,655,000	-	725,000	6,930,000	271,513
Series 140 of 2019	2.50% to 4.00%	8/15/19	2,670,000	8/1/39	2,470,000	-	325,000	2,145,000	61,731
Series 140 of 2019 refunded	2.50% to 4.00%	7/14/21	235,000	8/1/39	-	235,000	10,000	225,000	6,494
Series 141 of 2020	1.50% to 3.00%	8/19/20	8,925,000	8/1/40	7,610,000	-	1,340,000	6,270,000	211,100
Total General Obligation Bonds					19,390,000	235,000	2,805,000	16,820,000	600,488
Revenue Bonds:									
Series 2021 & Rev Refinance	2.25% to	1/14/21	31,555,000	10/1/51	30,795,000	-	735,000	30,060,000	783,303
Temporary Notes:									
Series 2019-B	2.4% to	4/24/19	2,400,000	2/1/23	295,000	-	295,000	-	3,614
Kansas Revolving Fund Loans:									
2015 Wastewater Improvement	2.13%	3/25/15	4,863,464	3/1/36	3,183,170	-	182,196	3,000,974	66,836
Capital Lease:									
Golf Cart	3.25%	3/2/20	166,427	3/2/24	99,785	-	32,190	67,595	3,288
Total Contractual Indebtedness					\$ 53,762,955	\$ 235,000	\$ 4,049,386	\$ 49,948,569	\$ 1,457,529

Continuing Disclosure Requirements

The City of McPherson as Issuer and Dissemination Agent, posted the prior year Annual Audit Report to EMMA (Electronic Municipal Market Access) on a timely basis (a requirement of no later than 210 days after the year-end) as reflected in the continuing disclosure instruction of the City's bond documents. The 2021 Annual Audit Report was posted to EMMA on July 29, 2022.

Arbitrage Calculations

Based on the opinion letters from Gilmore & Bell, P.C. of Kansas City, MO, the City of McPherson, as Issuer, is in compliance with the arbitrage rebate calculations pursuant to Code Section 148(f) of the Internal Revenue Code of 1986 as amended.

4. LONG-TERM DEBT (CONT.)

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047	2048-2051	Total
Principal:											
General Obligation Bonds:											
Series 137 of 2015	\$ 150,000	\$ 145,000	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Series 138 of 2017	205,000	110,000	100,000	80,000	60,000	145,000	100,000	-	-	-	800,000
Series 139 of 2018	760,000	785,000	820,000	855,000	890,000	2,820,000	-	-	-	-	6,930,000
Series 140 of 2019	10,000	15,000	15,000	10,000	10,000	165,000	-	-	-	-	225,000
Series 140 of 2019 refunded	100,000	100,000	105,000	110,000	115,000	620,000	690,000	305,000	-	-	2,145,000
Series 141 of 2020	<u>1,380,000</u>	<u>690,000</u>	<u>710,000</u>	<u>735,000</u>	<u>760,000</u>	<u>1,655,000</u>	<u>240,000</u>	<u>100,000</u>	-	-	<u>6,270,000</u>
Total General Obligation Bonds	<u>2,605,000</u>	<u>1,845,000</u>	<u>1,905,000</u>	<u>1,790,000</u>	<u>1,835,000</u>	<u>5,405,000</u>	<u>1,030,000</u>	<u>405,000</u>	-	-	<u>16,820,000</u>
Revenue Bonds:											
Series 2021 (Water)	<u>1,385,000</u>	<u>1,425,000</u>	<u>1,475,000</u>	<u>1,515,000</u>	<u>705,000</u>	<u>3,895,000</u>	<u>4,435,000</u>	<u>4,900,000</u>	<u>5,465,000</u>	<u>4,860,000</u>	<u>30,060,000</u>
Kansas Revolving Fund Loans:											
2015 Wastewater Improvement	<u>186,098</u>	<u>190,083</u>	<u>194,153</u>	<u>198,311</u>	<u>202,557</u>	<u>1,079,735</u>	<u>950,038</u>	-	-	-	<u>3,000,974</u>
Capital Leases:											
Golf Cart Lease	<u>33,251</u>	<u>34,344</u>	-	-	-	-	-	-	-	-	<u>67,595</u>
Total Principal	<u>4,209,349</u>	<u>3,494,427</u>	<u>3,574,153</u>	<u>3,503,311</u>	<u>2,742,557</u>	<u>10,379,735</u>	<u>6,415,038</u>	<u>5,305,000</u>	<u>5,465,000</u>	<u>4,860,000</u>	<u>49,948,569</u>
Interest:											
General Obligation Bonds:											
Series 137 of 2015	13,500	9,000	4,650	-	-	-	-	-	-	-	27,150
Series 138 of 2017	24,000	17,850	14,550	11,550	9,150	25,500	9,000	-	-	-	111,600
Series 139 of 2018	242,513	212,113	180,713	147,913	113,713	177,938	-	-	-	-	1,074,900
Series 140 of 2019	6,094	5,694	5,094	4,494	4,094	3,694	-	-	-	-	29,164
Series 140 of 2019 refunded	58,131	54,131	50,131	45,931	41,531	160,356	89,558	11,500	-	-	511,271
Series 141 of 2020	<u>170,900</u>	<u>129,500</u>	<u>108,800</u>	<u>87,500</u>	<u>65,450</u>	<u>93,250</u>	<u>20,200</u>	<u>4,100</u>	-	-	<u>679,700</u>
Total General Obligation Bonds	<u>515,138</u>	<u>428,288</u>	<u>363,938</u>	<u>297,388</u>	<u>233,938</u>	<u>460,738</u>	<u>118,758</u>	<u>15,600</u>	-	-	<u>2,433,784</u>
Revenue Bonds:											
Series 2021 (Water)	<u>761,253</u>	<u>719,703</u>	<u>676,953</u>	<u>632,703</u>	<u>587,253</u>	<u>2,560,463</u>	<u>2,017,813</u>	<u>1,553,513</u>	<u>990,120</u>	<u>301,350</u>	<u>10,801,122</u>
Kansas Revolving Fund Loans:											
2015 Wastewater Improvement	<u>62,935</u>	<u>58,950</u>	<u>54,880</u>	<u>50,722</u>	<u>46,476</u>	<u>165,429</u>	<u>46,093</u>	-	-	-	<u>485,485</u>
Capital Leases:											
Golf Cart Lease	<u>2,227</u>	<u>1,135</u>	-	-	-	-	-	-	-	-	<u>3,362</u>
Total Interest	<u>1,341,552</u>	<u>1,208,075</u>	<u>1,095,770</u>	<u>980,812</u>	<u>867,667</u>	<u>3,186,630</u>	<u>2,182,664</u>	<u>1,569,113</u>	<u>990,120</u>	<u>301,350</u>	<u>13,723,753</u>
Total Principal and Interest	<u>\$ 5,550,901</u>	<u>\$ 4,702,502</u>	<u>\$ 4,669,923</u>	<u>\$ 4,484,123</u>	<u>\$ 3,610,224</u>	<u>\$ 13,566,365</u>	<u>\$ 8,597,702</u>	<u>\$ 6,874,113</u>	<u>\$ 6,455,120</u>	<u>\$ 5,161,350</u>	<u>\$ 63,672,322</u>

5. PENSION COSTS AND EMPLOYEE BENEFITS

(a) Defined Benefit Pension Plan

Plan Description. The City and the BPU participate in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of 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 and KP&F issue 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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City and BPU were \$885,052 for KPERS and \$730,587 for KP&F (Library was \$40,995) for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the City and BPU's proportionate share of the collective net pension liability reported by KPERS was \$9,687,422 and \$7,533,123 for KP&F (Library was \$505,242). 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 and BPU's proportion of the net pension liability was based on the ratio of the City and BPU'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.

(b) Death and Disability Other Post Employment Benefits

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

(c) Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms, and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

5. PENSION COSTS AND EMPLOYEE BENEFITS (CONT.)

(d) Other Employee Benefits

Vacation - Vacation leave shall be accrued from the employee’s date of employment as stipulated hereinafter. If not taken, vacation leave shall accrue from year to year up to the maximum provided depending upon the employee’s years of service. No vacation leave shall be taken until a new employee has completed the evaluation period.

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

<u>Maximum Years of Service</u>	<u>Hours Accrued Per Year</u>	<u>Maximum Accumulation</u>
0 to 5 years	80 working hours	120 working hours
5 to 10 years	120 working hours	180 working hours
10 to 15 years	144 working hours	216 working hours
15 to 20 years	160 working hours	240 working hours
After 20 years	200 working hours	300 working hours

An employee shall be paid for all accumulated unused vacation leave upon termination.

Sick leave – All full and part-time employees shall be entitled to sick leave with pay for absences resulting from personal illness, injuries, accidents or other physical incapacities, occurring either on or off the job. Full-time employees shall earn one working day of sick leave for each full month of service. Part-time employees shall receive the equivalent of a regularly scheduled day for each full month of service. Other employees shall not have paid sick leave. An employee beginning work on or before the 15th of the month shall get credit for a full month. On termination of employment an employee shall not be paid for accumulated sick leave. Accordingly, no disclosure for accumulated sick leave has been made in the accompanying financial statement.

(e) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan until they reach 65 years of age. 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 government makes health care benefits available to eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

6. SELF-INSURANCE PROGRAM

The City is responsible for a potential liability up to \$100,000 per individual per year for health care claims. This plan had fixed costs of \$127,442. Management believes claims incurred, but not reported, are insignificant at December 31, 2022. Starting December 31, 2007, the City chose to not self-insure for workers’ compensation. Changes in health insurance claims liability for 2022 and 2021 were as follows:

	<u>2022</u>	<u>2021</u>
Beginning Balance	\$ 100,000	\$ 100,000
Additions	2,020,012	1,863,482
Payments	<u>(2,020,012)</u>	<u>(1,863,482)</u>
Ending Balance	<u>\$ 100,000</u>	<u>\$ 100,000</u>

7. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

The McPherson Area Solid Waste Utility (the Utility), of which the City of McPherson is a member, is subject to the U.S. Environmental Protection Agency rule "Solid Waste Disposal Facility Criteria" which establishes closure requirements for all municipal solid waste landfills that receive solid waste after October 9, 1991. The Utility is responsible for operating and other costs including postclosure costs while it is in existence. Any possible contributions by Utility members required to fund postclosure requirements is not determinable at this time.

The City is subject to various laws and regulations with respect to environmental matters such as air and water quality. The effect of any future changes in environmental laws and/or regulations cannot be estimated. However, compliance with such changes may necessitate substantial expenditures.

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, 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.

Notwithstanding anything to the contrary, 2021 was marked by the Covid-19 pandemic and the unique continuing responses at all levels of government and society. The City participated in various activities and governmental programs to address the public health, economic and societal well-being issues presented. The Pandemic continued at the end of 2021 and the governmental program requirements were continuously evolving and unclear. The City does not currently anticipate material liability from its pandemic response.

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 exposed to various claims, legal actions and complaints. It is of the opinion of the City's management and legal counsel that these matters are not anticipated to have a material impact on the City. Except as noted below, there were no liability insurance settlements during 2022 nor are there any pending settlements as of December 31, 2022. However, there have been material property damage settlements as the result of storm damage. The property damage settlement and restoration process continues without material concern.

9. LANDFILL CLOSURE AND POSTCLOSURE CARE COST

The City of McPherson and the Kansas Department of Health and Environment (KDHE) entered into a voluntary settlement agreement as of November 6, 1992. The settlement agreement concerns the preparation of a remedial investigation and feasibility study, and participation in good faith negotiations for remedial activities, if required, to be determined following opportunity for public involvement for an area known as the "McPherson City Landfill" located near McPherson, Kansas.

In entering into this settlement agreement, the KDHE and the City of McPherson were going to determine the nature and extent of contamination and any threat to the public health, welfare or the environment caused by the release or threatened release of hazardous substances, pollutants or contaminants at or from the McPherson City Landfill. Once these determinations were made the City of McPherson submitted a work plan for Phase I activities. They were also required to submit plans for Phase II, III and IV, which dealt with closure and postclosure activities. As of July 29, 2005, the City of McPherson had performed entirely the closure activities of the settlement agreement at a total cost of approximately \$424,000. Postclosure expenditures are estimated to be approximately \$450,000 spread over a twenty-year period.

10. CAPITAL LEASE – RECREATION COMPLEX

During the year ended December 31, 1996, the City entered into a Lease Purchase Agreement with Security Bank of Kansas City, as lessor, providing for the acquisition and construction of an outdoor recreational complex (the “Project”) to be operated and maintained by the McPherson Recreation Commission (the “Commission”). Funds for acquisition and construction were raised by the lessor by the issuance of Certificates of Participation in the Lease Purchase Agreement in the amount of \$1,000,000. As part of this financing structure, the bank, acting as lessor and trustee for the owners of the Certificates of Participation, paid the purchase price for the site for the Project, which was deeded to the City. The City then leased the site to the bank under a Site Lease, and leased it and the improvements constructed back from the bank under the Lease Purchase Agreement. The terms of the Site Lease and the Lease Purchase Agreement run simultaneously. Rentals payable under the Lease Purchase Agreement will be adequate to pay the owners of the Certificates of Participation their original investment plus interest. Upon payment of all rental payments under the Lease Purchase Agreement, the City has the right to own the Project free of any claims of the bank.

On November 12, 2013, the Certificates of Participation were paid in full. This fulfilled the contractual obligations of the Lease Purchase Agreement.

On August 15, 2013, the City issued General Obligation Bonds Series 136, of which, \$800,000 of the bond proceeds were for the purpose of funding a large portion of public building improvements to the existing Grant Field Complex in the form of additional restrooms and storage, additional ball fields including fences, dugouts, and bleachers, as well as an irrigation system to the new and existing fields and a project drainage system. The total estimated cost of the project was \$976,500. The \$800,000 portion of the bond issue is funded by 20-year bonds and is scheduled to be paid by lease payments from the Commission. In June 2013, the Commission entered into a 10-year lease ending May 31, 2023 to lease Grant Field Complex from the City. The lease will automatically renew for a second 10-year term unless either party notifies the other in writing 90 days or more before the end of the first term. The Commission shall pay the City annual rental payments enough to pay all debt services related to, or associated with, the facility and are summarized below:

<u>Year</u>	<u>Total Basic Rental Payment</u>	<u>Principal Component</u>	<u>Interest Component</u>
2023	60,200	40,000	20,200
2024	59,000	40,000	19,000
2025	57,400	40,000	17,400
2026	55,800	40,000	15,800
2027	59,200	45,000	14,200
2028-2032	288,275	245,000	43,275
2033	57,338	55,000	2,338
	<u>\$ 693,463</u>	<u>\$ 540,000</u>	<u>\$ 153,463</u>

11. REVENUE BONDS

The various bond ordinances require that certain restricted funds be established to ensure the payment of bonds and interest and to enable the City to meet future needs arising from unusual maintenance requirements or income shortfalls. The ordinances also require the City, among other things, to establish rates and collect charges sufficient to pay the operating maintenance and debt service costs of the utilities and to provide net operating income before depreciation and payment in lieu of taxes, of at least 125% for the electric fund and 125% for the water fund of the maximum annual debt service due on the outstanding bonds. As of December 31, 2022, the City exceeded this coverage requirement for electric and water debt. All of the City's utility plant facilities are pledged under the terms of the ordinances. The City was in compliance with all other requirements of the revenue bond ordinances at December 31, 2022.

12. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Operating transfers (City):			
General Operating	Consolidated Street and Highway	K.S.A. 12-1,119	\$ 550,000
General Operating	Swimming Pool Maint. And Operation	Ord. 2708	180,000
General Operating	Capital Improvement	K.S.A. 12-1,117	152,500
General Operating	Municipal Golf Course	Ord. 2999	50,000
General Operating	Bond and Interest	Ord. 3042	87,500
General Operating	Municipal Building	Ord. 2887	90,000
General Operating	Equipment Reserve	K.S.A. 12-1,117	637,690
Municipal Golf Course	Equipment Reserve	K.S.A. 12-1,117	25,000
Consolidated Street and Highway	Equipment Reserve	K.S.A. 12-1,117	137,000
Sales Tax Revenue	Capital Improvement		428,708
Sales Tax Revenue	Bond and Interest	Ord. 3069	1,033,676
Consolidated Street and Highway	Bond and Interest	Ord. 3179	358,745
Consolidated Street and Highway	Capital Improvement	K.S.A. 12-1,118	50,000
Electric Utility	General Operating	K.S.A. 12-825d	1,883,070
Solid Waste Collection	General Operating	K.S.A. 12-2104	50,000
Wastewater System Surplus	Bond and Interest	K.S.A. 12-631o	669,525
Water Utility	General Operating	K.S.A. 12-825d	60,578
Wastewater System Maintenance and Operation	General Operating	K.S.A. 12-630a	80,000
Wastewater System Maintenance and Operation	Bond and Interest	K.S.A. 12-630a	53,313
Wastewater System Maintenance and Operation	Equipment Reserve		3,000
Storm Water Utility	Bond and Interest	K.S.A. 12-631o	622,613
Total Operating transfers (City)			<u>7,202,918</u>
Operating transfers (Library):			
Library	Library Board	K.S.A. 12-1220	828,193
Library Employee Benefits	Library Board	K.S.A. 12-16,102	169,621
Total Operating transfers (Library)			<u>997,814</u>
Total Operating transfers (municipal financial reporting entity)			<u>\$ 8,200,732</u>

13. OTHER RELATIONSHIPS

McPherson Area Solid Waste Utility

The City of McPherson along with McPherson County and seven other cities located within McPherson County entered into an interlocal agreement, authorized by State Statute, to form the McPherson Area Solid Waste Utility (the Utility) effective July 17, 1991. The purpose of the Utility is to assist its Members in planning, technical and financial matters for comprehensive solid waste management and accomplish the desired objectives of an effective county-wide solid waste management program, including the operation of a cooperative solid waste management program and the operation of a cooperative solid waste processing and disposal system for the benefit of its Members.

Management of the Utility is carried out by an appointed three member Board of Directors. The City appoints one member to the Board of Directors, McPherson County appoints a second Director and the third Director is appointed collectively by the other seven Members of the Utility.

The agreement and the Utility may be terminated by written consent of at least two-thirds of the Members, provided that prior to such termination all contractual obligations and indebtedness of the Utility have been paid in full or sufficient resources have been escrowed for the payment of such obligations in full when due. Upon such termination, the Board of Directors shall liquidate the Utility and distribute the assets in a manner that, in its discretion, it deems appropriate. Accordingly, any ongoing financial interest or access to the Utility's resources is indeterminable until such action is taken by its Board of Directors. In addition, no Member shall be permitted to withdraw for twenty years or such sooner time as provision is made for the payment or discharge of the debt incurred by the County or assumed by the Utility. Any withdrawing Member shall not be entitled to distribution of any real or personal property of the Utility by reason of its withdrawal.

The Board of Directors shall determine the methods of obtaining financing for the Utility. The County provided the initial financing for the acquisition of land to be used as a site for disposal of refuse, constructing structures and acquiring equipment necessary for the sanitary disposal of refuse in McPherson County. Effective January 1, 1992, the fiscal accounting and operations of the Utility were transferred from McPherson County to management of the Utility.

Financial information of the McPherson Area Solid Waste Utility is not included in this report. Complete financial statements may be obtained from the administrative offices of the entity at 1431 17th Ave, McPherson, KS 67460.

McPherson City/County Airport

The McPherson Airport Authority (the Authority) was established as provided for by applicable State Statutes. The property and business of the Authority is managed by its Board of Directors. The Board consists of five directors. Four directors are selected by the governing bodies of the City and County, two by the City and two by the County, and one at-large director is selected by the other four. Each entity provides ongoing financial responsibility through annual appropriations for the operation of the airport on an equal basis, as determined through the preparation of an annual operating budget. The City levies property taxes for its allocation and McPherson County funding is provided from the County's General Fund.

The Authority is authorized only to issue revenue bonds, notes or other evidence of indebtedness payable from airport revenues. Title to the airport property remains with the City and County as equal co-owners. Title to all real and personal property purchased with funds of the Authority will be acquired, held and disposed of in the name of the Authority unless otherwise required by law or by the terms of a gift or grant. The Authority may be dissolved by vote of at least two-thirds (2/3) of the respective governing body members of each owner. The Board of Directors of the Authority shall liquidate the assets of the Authority and distribute the assets of the Authority or the net proceeds thereof to the City and County in a manner to be determined by it pursuant to law. Full possession and use of the Airport shall revert to the owners as equal tenants in common upon termination of the Authority.

13. OTHER RELATIONSHIPS (CONT.)

In 2020 the Authority was awarded a grant through the Federal Aviation Administration (FAA) in the amount of \$240,000. This grant provides for an Updated Airport Layout Planning Project - which the FAA requires every eight to 10 years. Airport Development Group of Denver, Colorado was selected to manage the project. Due to lack of progress on the project, our relationship with ADG will be terminated, and we will engage another firm to finish the ALP, which has a deadline of July 7, 2024, which is more than adequate for completion.

In 2021, the airport was granted funds in the amount of \$229,537 for replacement of the failed Supplementary Wind Cone and the failing Precision Approach Path Indicator (PAPI) lights, which closed out in March of 2022 after a successful FAA test flight.

We are applying for a KDOT grant of approximately \$25,000 to cover replacement of our failed Runway Lighting Regulator.

Complete financial information for the McPherson City/County Airport may be obtained from the administrative offices of the entity at 1000 S. 81 Bypass, McPherson, Kansas, 67460.

14. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures (excluding principal and interest, legal fees, etc.) from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Community Building Renovation	\$ 5,325,454	\$ 5,232,398
CDBG 2020	325,000	245,077
Northview Multiuse Trail	339,842	339,254
Erosion Control - Golf Course	172,000	172,000
Northgage Drainage	358,570	402,470
Wall Park Bank Restoration	472,845	428,708
North Frontage Road Extension	<u>565,957</u>	<u>504,264</u>
 Total	 <u>\$ 7,559,668</u>	 <u>\$ 7,324,171</u>

15. SUBSEQUENT EVENTS

2022 TA Grant Sidewalk Phase 2 - On July 29, 2022 The City of McPherson was awarded a TA Grant to construct a 10' sidewalk from Main to Veranda Circle along the North Side of Northview. Total Cost of this sidewalk is estimated at \$1,070,439. City share of the project is estimated at \$214,088 (20%). Shortly after the grant was awarded a second sidewalk was added to the scope of this project. A 5' sidewalk from Main Street to Grimes along the south side of Northview will now be constructed at a cost of \$729,500, City share of this sidewalk is estimated at \$145,900. Construction is expected to be start in 2023.

2022 CCLIP - On August 9, 2021, public works received approval for CCLIP grant to mill and overlay Main Street south to RR tracks. Design will be done in-house. Total estimated cost was \$475,329 with an estimated \$205,329 for the local match. Project is due to be completed in late 2022 or early 2023.

Phase 3 and 4 Lakeside Bank Restoration - On April 25, 2023 Commission approved Design for Phase 3 and 4 bank restoration. Each Phase includes replacing approximately 900 lineal foot of embankment. Estimated cost for each project is \$500,000. Phase 3 is expected to be constructed in 2024, Phase 4 is expected to be constructed in 2025.

15. SUBSEQUENT EVENTS (CONT.)

2022 CDBG - The City of McPherson has been notified that we will be receiving \$500,000 in Community Development Block Grant (2022 CDBG) Funds through the Kansas Department of Commerce beginning in 2022. Of that \$300,000 will be spent on Housing Rehabilitation for 12 homes and the remaining \$200,000 will be in the form of matching funds widening and improvements to Walnut Street between Avenue A and Avenue D. There are matching funds that City of McPherson, Landlords, and other matching services will contribute to receive the said funds. Grant Funds will need to be requested as the project is completed. The project is generally expected to be completed with 2-years of signing a grant agreement which will occurred at the end of February 2022.

Moderate Income Housing Project (MIH) - On December 15, 2020 commission received a \$100,000 Moderate Income Housing Grant through the Kansas Housing Resource Corporation. The City is partnering with a local developer to build five moderately priced homes. The homes will be located on Genesis Drive. Base price for the homes is \$235,000. The MIH Grant will allow down payment assistance up to \$20,000 for qualifying individuals.

On January 11, 2023 Commission approved a Resolution supporting the proposed development and tax credit application for the McPherson Townhomes I Project. On Mar 7, 2023 Commission approved an addendum to the MIH Grant, with this approval, citizens who participate in the McPherson MIH Program will be eligible for up to \$32,000 cash assistance - made up of \$25,000 MIH, \$5,000 ARPA, and \$2,000 New Construction Homebuyer Assistance Program (NCHIP) Funding.

Fire Station No 2 - On September 13, 2022 commission authorized annexation of approximately 6.76 acres on the north boundary of McPherson with the intent of constructing a new fire station. On October 11, 2022 Commission approved accepting the Design-Build of 8 proposals and authorized the Selection Committee to review submittals. On February 7, 2023 Commission approved design of Fire Station No 2 as a percentage of the total construction costs They continue to negotiate final project costs on this project but anticipate a total between \$3 to \$4 million.

Management has evaluated the effects of 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 MCPHERSON, KANSAS
REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

CITY OF MCPHERSON, 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 Operating Fund	\$ 15,157,237	\$ -	\$ 15,157,237	\$ 11,909,468	\$ (3,247,769)
SPECIAL PURPOSE FUNDS					
Consolidated Street and Highway Fund	5,459,059	-	5,459,059	2,597,203	(2,861,856)
Employee Benefits (Non-Public Safety) Contribution Fund	976,524	-	976,524	803,473	(173,051)
Employee Benefits (Public Safety) Contribution Fund	2,106,493	-	2,106,493	1,724,016	(382,477)
Industrial Development Fund	476,900	-	476,900	100,000	(376,900)
Library Fund	845,376	-	845,376	828,193	(17,183)
Library Employee Benefits Fund	173,006	-	173,006	169,621	(3,385)
McPherson Land Bank Fund	478,814	-	478,814	241,268	(237,546)
Municipal Building Fund	400,141	-	400,141	113,241	(286,900)
Municipal Golf Course Fund	996,103	-	996,103	788,435	(207,668)
Special Alcohol Program Fund	165,450	-	165,450	42,369	(123,081)
Special Park and Recreation Fund	90,533	-	90,533	77,024	(13,509)
Swimming Pool Maintenance and Operation Fund	628,970	-	628,970	349,534	(279,436)
Sales Tax Revenue Fund	3,391,459	-	3,391,459	1,462,384	(1,929,075)
CID Sales Tax Fund	161,532	35,408	196,940	177,908	(19,032)
Tourism and Convention Promotion Fund	632,934	-	632,934	485,444	(147,490)
BOND AND INTEREST FUND					
Bond and Interest Fund	3,869,101	-	3,869,101	3,454,110	(414,991)
CAPITAL PROJECTS FUND					
Capital Improvement Fund	2,999,181	-	2,999,181	1,257,308	(1,741,873)
BUSINESS FUNDS					
Sewer Recovery Fund	587,606	-	587,606	-	(587,606)
Solid Waste Collection Fund	3,311,451	-	3,311,451	1,072,840	(2,238,611)
Storm Water Utility Fund	2,139,520	-	2,139,520	1,066,669	(1,072,851)
Wastewater System Maintenance and Operation Fund	5,931,014	-	5,931,014	2,027,887	(3,903,127)
Wastewater System Surplus Fund	1,392,753	-	1,392,753	669,525	(723,228)

CITY OF MCPHERSON, KANSAS

GENERAL OPERATING 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>			Variance - Over (Under)
	<u>2021 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes -				
Ad valorem property tax	\$ 3,537,142	\$ 3,718,809	\$ 3,782,579	\$ (63,770)
Delinquent tax	27,409	176,122	-	176,122
Motor vehicle tax	304,907	359,967	376,760	(16,793)
Recreational vehicle tax	6,167	6,961	6,511	450
MVL excise tax	1,039	2,165	1,454	711
16/20M vehicle tax	1,188	1,049	2,752	(1,703)
Commercial vehicle tax	16,064	21,579	18,837	2,742
In lieu of tax	57,273	58,275	56,071	2,204
In lieu of tax - IRB clients	19,361	19,670	-	19,670
Local sales tax	<u>2,324,514</u>	<u>2,546,985</u>	<u>2,000,000</u>	<u>546,985</u>
Total Taxes	<u>6,295,064</u>	<u>6,911,582</u>	<u>6,244,964</u>	<u>666,618</u>
Intergovernmental Revenues -				
State of Kansas - liquor tax revenue	34,223	42,577	29,052	13,525
McPherson County - rescue vehicle runs	5,000	10,000	5,000	5,000
McPherson County - HAZMAT/technical response	15,000	15,000	15,000	-
McPherson County - ambulance appropriation	404,737	436,416	436,416	-
McPherson County - RHID receipts	<u>181,633</u>	<u>179,034</u>	<u>175,000</u>	<u>4,034</u>
Total Intergovernmental Revenues	<u>640,593</u>	<u>683,027</u>	<u>660,468</u>	<u>22,559</u>
Licenses and Permits -				
Utility franchise fees	425,496	426,950	403,000	23,950
Beer licenses	1,425	1,050	1,320	(270)
Liquor licenses	3,600	6,400	4,850	1,550
Occupation licenses	15,046	13,772	16,500	(2,728)
Building, zoning bonds and demolition permits	145,876	99,748	160,000	(60,252)
Fireworks stand licenses	3,000	4,000	3,500	500
Dance and events licenses	15	-	-	-
Inspections	<u>4,110</u>	<u>4,262</u>	<u>4,000</u>	<u>262</u>
Total Licenses and Permits	<u>598,568</u>	<u>556,182</u>	<u>593,170</u>	<u>(36,988)</u>
Charges for Services -				
Fire contracts - townships	535,304	561,122	575,044	(13,922)
Taxi coupons	6,010	5,615	6,000	(385)
Cemetery services	<u>52,260</u>	<u>37,210</u>	<u>36,000</u>	<u>1,210</u>
Total Charges for Services	<u>593,574</u>	<u>603,947</u>	<u>617,044</u>	<u>(13,097)</u>

CITY OF MCPHERSON, KANSAS

GENERAL OPERATING 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 (cont.)				
Fines, Forfeitures and Penalties -				
Municipal court fines	\$ 193,912	\$ 198,552	\$ 227,000	\$ (28,448)
Vehicle inspections	27,380	24,620	34,000	(9,380)
Total Fines, Forfeitures and Penalties	221,292	223,172	261,000	(37,828)
Use of Money and Property -				
Interest received	82,896	71,920	65,500	6,420
Cemetery endowment interest	1,311	790	100	690
Rent-building, land and equipment	16,544	18,894	21,500	(2,606)
Total Use of Money and Property	100,751	91,604	87,100	4,504
Miscellaneous -				
Public Transportation for Nonurbanized Areas	7,240	8,155	4,500	3,655
Reimbursed expenditures	208,948	300,848	168,073	132,775
Dog tag, impound, adoption fee	3,801	5,442	4,400	1,042
Animal cremations	33,875	32,341	23,500	8,841
Grant reimbursements	186,445	92,957	-	92,957
Cemetery lot sales	35,038	36,600	20,000	16,600
Gifts and bequests	6,401	3,248	-	3,248
Sale of effluent water	100,000	114,451	100,000	14,451
Community Building receipts	79,088	82,662	102,600	(19,938)
Miscellaneous	5,496	3,610	500	3,110
Total Miscellaneous	666,332	680,314	423,573	256,741
Transfer from Electric Utility Fund	1,811,657	1,883,070	1,902,250	(19,180)
Transfer from Solid Waste Collection Fund	50,000	50,000	50,000	-
Transfer from Wastewater System Maintenance and Operation Fund	80,000	80,000	80,000	-
Transfer from Water Utility Fund	54,791	60,578	59,760	818
Total Transfers	1,996,448	2,073,648	2,092,010	(18,362)
Total Receipts	11,112,622	11,823,476	\$ 10,979,329	\$ 844,147

CITY OF MCPHERSON, KANSAS

GENERAL OPERATING 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	
	Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Administrative -				
Personal services	\$ 618,161	\$ 626,075	\$ 662,364	\$ (36,289)
Contractual services	207,189	218,532	297,915	(79,383)
Commodities	12,384	11,613	11,200	413
Cereal malt beverage stamp	525	250	400	(150)
Housing programs	205,745	126,522	40,000	86,522
RHID reimbursement	181,633	179,034	175,000	4,034
Employment and random drug test	-	-	100	(100)
Refunds	-	105	500	(395)
Travel expense	7,950	24,704	21,500	3,204
Miscellaneous	5,267	9,838	20,000	(10,162)
Contingency for storms	-	-	3,100,000	(3,100,000)
Legal fees and services	1,193	1,139	-	1,139
Appropriations:				
McPherson Airport Authority	61,240	64,302	64,302	-
McPherson Main Street	25,500	25,500	25,500	-
Not-For-Profit	3,400	7,000	10,000	(3,000)
McPherson Museum	42,250	685,000	42,250	642,750
McPherson Senior Center	5,000	5,000	5,000	-
Transfer to Municipal Building Fund	90,000	90,000	90,000	-
Transfer to Bond and Interest Fund	87,500	87,500	87,500	-
Transfer to Municipal Golf Course Fund	25,000	50,000	50,000	-
Transfer to Swimming Pool Maint. and Oper. Fund	180,000	180,000	180,000	-
Total Administrative	1,759,937	2,392,114	4,883,531	(2,491,417)
Police Department -				
Personal services	2,199,424	2,390,943	2,564,012	(173,069)
Contractual services	473,450	450,867	574,019	(123,152)
Commodities	107,475	153,688	174,300	(20,612)
Capital outlay	73,967	151,904	196,500	(44,596)
Miscellaneous	33,690	27,929	48,350	(20,421)
Travel expense	24,014	45,739	35,000	10,739
Uniform allowance	29,903	22,752	45,446	(22,694)
Emergency response	(148)	-	-	-
Transfer to Equipment Reserve Fund	163,091	97,557	97,557	-
Transfer to Capital Improvement Fund	25,455	35,000	35,000	-
Total Police Department	3,130,321	3,376,379	3,770,184	(393,805)

CITY OF MCPHERSON, KANSAS

GENERAL OPERATING 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>2022</u>			<u>Variance - Over (Under)</u>
	<u>2021 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.)				
Engineering -				
Personal services	\$ 262,618	\$ 224,543	\$ 279,236	\$ (54,693)
Contractual services	18,623	13,432	11,815	1,617
Commodities	17,371	14,608	21,410	(6,802)
Capital Outlay	-	9,395	-	9,395
Travel expense	2,075	800	4,150	(3,350)
Miscellaneous	120	175	-	175
Transfer to Equipment Reserve Fund	12,800	7,000	7,000	-
	<u>313,607</u>	<u>269,953</u>	<u>323,611</u>	<u>(53,658)</u>
Total Engineering				
Sanitation -				
Personal services	109,004	115,719	124,538	(8,819)
Contractual services	13,861	26,060	16,545	9,515
Commodities	4,355	5,614	8,500	(2,886)
Code enforcement supplies	-	85	500	(415)
Travel expense	630	1,007	3,025	(2,018)
Planning Commission	3,054	4,660	9,000	(4,340)
Transfer to Equipment Reserve Fund	3,920	2,640	2,640	-
	<u>134,824</u>	<u>155,785</u>	<u>164,748</u>	<u>(8,963)</u>
Total Sanitation				
Inspection -				
Personal services	59,177	63,538	62,140	1,398
Contractual services	2,754	1,873	2,855	(982)
Commodities	3,140	4,076	10,245	(6,169)
Travel expense	95	107	3,176	(3,069)
Miscellaneous	-	75	250	(175)
Transfer to Equipment Reserve Fund	4,000	2,230	2,230	-
	<u>69,166</u>	<u>71,899</u>	<u>80,896</u>	<u>(8,997)</u>
Total Inspection				

CITY OF MCPHERSON, KANSAS

GENERAL OPERATING 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	
Expenditures (cont.)				
Community Building -				
Personal services	\$ 2,602	\$ 4,500	\$ 48,000	\$ (43,500)
Contractual services	71,301	79,048	89,574	(10,526)
Commodities	6,909	12,968	20,000	(7,032)
Travel expense	-	377	-	377
Refunds	-	-	33,835	(33,835)
Miscellaneous	15,605	3,828	-	3,828
Transfer to Equipment Reserve Fund	-	5,486	5,486	-
Total Community Building	<u>96,417</u>	<u>106,207</u>	<u>196,895</u>	<u>(90,688)</u>
Legal and Judicial -				
Personal services	80,793	76,110	78,413	(2,303)
Contractual services	219,109	229,772	236,475	(6,703)
Commodities	4,064	3,364	3,000	364
Miscellaneous	6	84	125	(41)
Emergency response	910	53	-	53
Travel expense	919	1,011	750	261
Total Legal and Judicial	<u>305,801</u>	<u>310,394</u>	<u>318,763</u>	<u>(8,369)</u>
Park Department -				
Personal services	413,713	423,630	481,336	(57,706)
Contractual services	179,516	196,216	159,850	36,366
Commodities	65,762	78,924	83,015	(4,091)
Capital outlay	747	3,148	-	3,148
Miscellaneous	1,372	1,936	300	1,636
Travel expense	1,501	3,214	1,400	1,814
Tree care maintenance	734	580	1,500	(920)
Transfer to Capital Improvement Fund	56,000	107,500	107,500	-
Transfer to Equipment Reserve Fund	120,955	44,452	44,452	-
Total Park Department	<u>840,300</u>	<u>859,600</u>	<u>879,353</u>	<u>(19,753)</u>
Ambulance Service -				
Contractual services	893,735	925,616	945,717	(20,101)
Transfer to Equipment Reserve Fund	120,000	60,000	60,000	-
Total Ambulance Service	<u>1,013,735</u>	<u>985,616</u>	<u>1,005,717</u>	<u>(20,101)</u>

CITY OF MCPHERSON, KANSAS

GENERAL OPERATING 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	
Expenditures (cont.)				
Cemetery -				
Personal services	\$ 161,690	\$ 157,695	\$ 183,927	\$ (26,232)
Contractual services	24,358	28,657	35,760	(7,103)
Commodities	14,616	13,295	17,400	(4,105)
Capital outlay	6,000	22,484	2,600	19,884
Miscellaneous	87	302	1,075	(773)
Travel expense	245	157	1,250	(1,093)
Tree care maintenance	1,848	1,340	-	1,340
Transfer to Equipment Reserve Fund	47,169	26,090	26,090	-
Transfer to Capital Improvement Fund	-	10,000	10,000	-
Total Cemetery	<u>256,013</u>	<u>260,020</u>	<u>278,102</u>	<u>(18,082)</u>
Fire Department -				
Personal services	1,275,156	1,273,277	1,426,138	(152,861)
Contractual services	382,471	406,602	354,802	51,800
Commodities	83,191	96,048	87,200	8,848
Capital outlay	82,670	168,394	141,450	26,944
Miscellaneous	25,131	19,069	46,700	(27,631)
Travel expense	22,872	22,731	26,740	(4,009)
Uniform allowance	16,290	15,781	17,000	(1,219)
Emergency response	7,434	1,011	-	1,011
Transfer to Equipment Reserve Fund	764,289	378,330	378,330	-
Total Fire Department	<u>2,659,504</u>	<u>2,381,243</u>	<u>2,478,360</u>	<u>(97,117)</u>
Animal Control -				
Personal services	101,478	105,683	118,645	(12,962)
Contractual services	53,388	49,327	51,977	(2,650)
Commodities	11,012	8,908	18,650	(9,742)
Capital outlay	4,466	4,519	11,000	(6,481)
Miscellaneous	5,672	6,152	6,900	(748)
Travel expense	49	1,764	6,000	(4,236)
Transfer to Equipment Reserve Fund	22,464	13,905	13,905	-
Total Animal Control	<u>198,529</u>	<u>190,258</u>	<u>227,077</u>	<u>(36,819)</u>
Street -				
Transfer to Consolidated Street and Highway Fund	500,000	550,000	550,000	-
Total Expenditures	<u>11,278,154</u>	<u>11,909,468</u>	<u>\$ 15,157,237</u>	<u>\$ (3,247,769)</u>
Receipts Over (Under) Expenditures	(165,532)	(85,992)		
Unencumbered Cash, Beginning	<u>5,519,547</u>	<u>5,354,015</u>		
Unencumbered Cash, Ending	<u>\$ 5,354,015</u>	<u>\$ 5,268,023</u>		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDCONSOLIDATED STREET AND HIGHWAY 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				
State of Kansas - gas tax	\$ 378,404	\$ 364,769	\$ 335,860	\$ 28,909
State of Kansas - connecting links	78,836	78,890	63,000	15,890
Reimbursed expenditures	267,541	223,519	326,263	(102,744)
Local sales tax	1,879,525	2,041,024	1,600,000	441,024
Miscellaneous	2,155	1,266	-	1,266
Transfer from General Operating Fund	500,000	550,000	550,000	-
Transfer from Capital Improvement	387,492	-	-	-
Total Receipts	<u>3,493,953</u>	<u>3,259,468</u>	<u>\$ 2,875,123</u>	<u>\$ 384,345</u>
Expenditures				
Personal services	339,879	398,232	\$ 445,967	\$ (47,735)
Contractual services	1,144,897	1,429,242	1,173,308	255,934
Commodities	201,483	182,770	363,600	(180,830)
Capital outlay	1,803	33,368	10,000	23,368
Travel expense	1,241	2,208	4,750	(2,542)
Miscellaneous	1,649	1,230	-	1,230
Sidewalk (ADA) improvements	7,550	4,408	15,000	(10,592)
Cash Forward	-	-	2,900,689	(2,900,689)
Transfer to Capital Improvement Fund	599	50,000	50,000	-
Transfer to Bond and Interest Fund	413,613	358,745	358,745	-
Transfer to Equipment Reserve Fund	267,000	137,000	137,000	-
Total Expenditures	<u>2,379,714</u>	<u>2,597,203</u>	<u>\$ 5,459,059</u>	<u>\$ (2,861,856)</u>
Receipts Over (Under) Expenditures	1,114,239	662,265		
Unencumbered Cash, Beginning	<u>2,168,247</u>	<u>3,282,486</u>		
Unencumbered Cash, Ending	<u>\$ 3,282,486</u>	<u>\$ 3,944,751</u>		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDEMPLOYEE BENEFITS (NON-PUBLIC SAFETY) CONTRIBUTION 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				
Ad valorem property tax	\$ 457,011	\$ 596,854	\$ 607,073	\$ (10,219)
Delinquent tax	7,358	32,051	-	32,051
Motor vehicle tax	95,553	56,903	48,673	8,230
Recreational vehicle tax	1,895	1,137	841	296
MVL excise tax	306	448	372	76
16/20M vehicle tax	268	362	172	190
Commercial vehicle tax	5,312	2,812	2,434	378
Matching funds	6,839	7,087	-	7,087
Reimbursed expenditures	17,230	10,472	10,000	472
Coronavirus Relief Funds	-	17,751	-	17,751
In lieu of taxes - IRB clients	2,502	3,157	-	3,157
Payroll matching - Board of Public Utilities	3,088,841	3,173,403	-	3,173,403
Total Receipts	3,683,115	3,902,437	\$ 669,565	\$ 3,232,872
Expenditures Subject to Budget				
Insurance administrator	334,059	313,789	\$ 446,596	\$ (132,807)
Social security-payment to Federal	161,350	169,923	195,912	(25,989)
KPERS-payment to State	191,474	200,020	253,520	(53,500)
Worker's compensation-premium	42,717	88,312	53,000	35,312
Unemployment compensation-payment to State	9,095	9,381	12,496	(3,115)
Miscellaneous	13,312	22,048	15,000	7,048
Total Expenditures Subject to Budget	752,007	803,473	\$ 976,524	\$ (173,051)
Expenditures Not Subject to Budget:				
Reimbursements	3,087,597	3,173,403		
Total Expenditures	3,839,604	3,976,876		
Receipts Over (Under) Expenditures	(156,489)	(74,439)		
Unencumbered Cash, Beginning	499,915	343,426		
Unencumbered Cash, Ending	\$ 343,426	\$ 268,987		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDEMPLOYEE BENEFITS (PUBLIC SAFETY) CONTRIBUTION 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				
Ad valorem property tax	\$ 1,348,872	\$ 1,440,049	\$ 1,464,640	\$ (24,591)
Delinquent tax	14,363	77,520	-	77,520
Motor vehicle tax	183,164	149,116	143,668	5,448
Recreational vehicle tax	3,680	2,926	2,483	443
MVL excise tax	612	1,017	1,098	(81)
16/20M vehicle tax	647	658	507	151
Commercial vehicle tax	9,827	8,256	7,183	1,073
In lieu of taxes - IRB clients	7,383	7,617	-	7,617
Reimbursed expenditures	25,130	5,524	-	5,524
Coronavirus Relief Funds	-	47,014	-	47,014
Total Receipts	<u>1,593,678</u>	<u>1,739,697</u>	<u>\$ 1,619,579</u>	<u>\$ 120,118</u>
Expenditures				
Insurance administrator	566,809	499,269	\$ 796,132	\$ (296,863)
Social security-payment to Federal	263,569	280,819	322,062	(41,243)
KPERS-payment to State	37,632	40,004	40,004	-
Worker's compensation-premium	79,813	154,749	927,145	(772,396)
Unemployment compensation-payment to State	3,631	3,847	4,150	(303)
Kansas Policemen's and Firemen's Retirement-payment to State	681,803	730,241	-	730,241
Miscellaneous	15,131	15,087	17,000	(1,913)
Total Expenditures Subject to Budget	<u>1,648,388</u>	<u>1,724,016</u>	<u>\$ 2,106,493</u>	<u>\$ (382,477)</u>
Receipts Over (Under) Expenditures	(54,710)	15,681		
Unencumbered Cash, Beginning	<u>472,122</u>	<u>417,412</u>		
Unencumbered Cash, Ending	<u>\$ 417,412</u>	<u>\$ 433,093</u>		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDFORFEITED PROPERTY FUND - POLICE DEPARTMENTSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory 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		
Forfeited property funds	\$ 3,442	\$ 4,859
Expenditures		
Drug enforcement	<u>9,358</u>	<u>5,358</u>
Receipts Over (Under) Expenditures	(5,916)	(499)
Unencumbered Cash, Beginning	<u>25,320</u>	<u>19,404</u>
Unencumbered Cash, Ending	<u>\$ 19,404</u>	<u>\$ 18,905</u>

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDINDUSTRIAL DEVELOPMENT 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				
Ad valorem property tax	\$ 47,919	\$ 49,172	\$ 50,000	\$ (828)
Delinquent tax	457	2,614	-	2,614
Motor vehicle tax	5,631	5,149	5,104	45
Recreational vehicle tax	113	101	88	13
MVL excise tax	19	34	39	(5)
16/20M truck tax	20	20	18	2
Commercial vehicle tax	303	293	255	38
Appropriation - McPherson County	50,000	50,000	50,000	-
In lieu of taxes - IRB clients	261	260	-	260
Total Receipts	<u>104,723</u>	<u>107,643</u>	<u>\$ 105,504</u>	<u>\$ 2,139</u>
Expenditures				
Contractual services	168,275	100,000	\$ 100,000	\$ -
Travel expense	-	-	6,000	(6,000)
Industrial prospect development	-	-	20,000	(20,000)
Land purchases	-	-	350,900	(350,900)
Total Expenditures	<u>168,275</u>	<u>100,000</u>	<u>\$ 476,900</u>	<u>\$ (376,900)</u>
Receipts Over (Under) Expenditures	(63,552)	7,643		
Unencumbered Cash, Beginning	<u>436,272</u>	<u>372,720</u>		
Unencumbered Cash, Ending	<u>\$ 372,720</u>	<u>\$ 380,363</u>		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDLIBRARY 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				
Ad valorem property tax	\$ 685,031	\$ 708,240	\$ 720,319	\$ (12,079)
Delinquent collections	6,411	36,875	40,000	(3,125)
Motor vehicle tax	76,697	72,975	72,957	18
Recreational vehicle tax	1,539	1,423	1,500	(77)
MVL excise tax	255	472	600	(128)
16/20M truck tax	266	274	500	(226)
Commercial vehicle tax	4,127	4,187	4,500	(313)
In lieu of taxes - IRB client	3,751	3,747	5,000	(1,253)
Total Receipts	778,077	828,193	<u>\$ 845,376</u>	<u>\$ (17,183)</u>
Expenditures				
Transfer to - Library Board - Operating Budget	<u>778,077</u>	<u>828,193</u>	<u>\$ 845,376</u>	<u>\$ (17,183)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUND

LIBRARY EMPLOYEE BENEFITS 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				
Ad valorem property tax	\$ 126,758	\$ 148,027	\$ 150,508	\$ (2,481)
Delinquent tax	1,101	6,555	7,000	(445)
Motor vehicle tax	12,255	13,106	13,493	(387)
Recreational vehicle tax	249	254	254	-
MVL excise tax	42	81	103	(22)
16/20M vehicle tax	50	42	48	(6)
Commercial vehicle tax	641	774	800	(26)
In lieu of taxes - IRB clients	693	782	800	(18)
Total Receipts	141,789	169,621	\$ 173,006	\$ (3,385)
Expenditures				
Transfer to - Library Board - Employee Benefits	141,789	169,621	\$ 173,006	\$ (3,385)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUND

MCPHERSON LANDFILL IMPROVEMENT CORPORATION

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		
Interest received	\$ 1	\$ 1
Expenditures		
Filing fees	<u>40</u>	<u>40</u>
Receipts Over (Under) Expenditures	(39)	(39)
Unencumbered Cash, Beginning	<u>2,137</u>	<u>2,098</u>
Unencumbered Cash, Ending	<u>\$ 2,098</u>	<u>\$ 2,059</u>

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUND

MCPHERSON LAND BANK 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				
Sale of land	\$ -	\$ -	\$ -	\$ -
Expenditures				
Contractual services	-	1,200	\$ 24,500	\$ (23,300)
Capital outlay	-	240,068	454,314	(214,246)
Total Expenditures	-	241,268	\$ 478,814	\$ (237,546)
Receipts Over (Under) Expenditures	-	(241,268)		
Unencumbered Cash, Beginning	479,629	479,629		
Unencumbered Cash, Ending	\$ 479,629	\$ 238,361		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDMUNICIPAL BUILDING 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</u>	<u>2022</u>		<u>Variance - Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Interest received	\$ 20	\$ 22,427	\$ 250	\$ 22,177
Reimbursed expenditures	18,358	20,093	24,000	(3,907)
Transfer from General Operating Fund	90,000	90,000	90,000	-
Total Receipts	<u>108,378</u>	<u>132,520</u>	<u>\$ 114,250</u>	<u>\$ 18,270</u>
Expenditures				
Contractual services	63,929	74,446	\$ 242,682	\$ (168,236)
Commodities	26,108	27,297	27,500	(203)
Capital outlay	7,979	11,498	129,959	(118,461)
Total Expenditures	<u>98,016</u>	<u>113,241</u>	<u>\$ 400,141</u>	<u>\$ (286,900)</u>
Receipts Over (Under) Expenditures	10,362	19,279		
Unencumbered Cash, Beginning	<u>266,793</u>	<u>277,155</u>		
Unencumbered Cash, Ending	<u>\$ 277,155</u>	<u>\$ 296,434</u>		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDMUNICIPAL COURT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory 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		
Fines	\$ 131,486	\$ 156,527
Court cost	46,907	44,720
DUI Community Corrections	3,134	1,000
Supreme Court fee	1,045	1,005
Police training fee	10,367	10,037
Police training assessment	20,337	20,132
Seat belt safety	9,860	6,055
Bonds	1,022	904
KBI Fee	477	323
Parking violations	225	646
Fingerprint fees	6,341	8,933
Diversion fees	6,400	6,900
Reinstatement fees	7,376	4,500
Attorney fees	14,199	10,483
Miscellaneous	1,375	952
	<u>260,551</u>	<u>273,117</u>
Total Receipts		
Expenditures		
Payments to General Operating Fund	197,680	200,112
Payments to State of Kansas	47,837	43,413
Payments to McPherson County Sheriff	5,965	8,779
Bonds	7,665	12,933
Restitution	(5,729)	(2,056)
	<u>253,418</u>	<u>263,181</u>
Total Expenditures		
Receipts Over (Under) Expenditures	7,133	9,936
Unencumbered Cash, Beginning	<u>24,867</u>	<u>32,000</u>
Unencumbered Cash, Ending	<u>\$ 32,000</u>	<u>\$ 41,936</u>

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUND

MUNICIPAL COURT ADSAP 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 Actual</u>	<u>2022 Actual</u>
Receipts		
Miscellaneous	\$ 150	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	150	-
Unencumbered Cash, Beginning	<u>24,322</u>	<u>24,472</u>
Unencumbered Cash, Ending	<u>\$ 24,472</u>	<u>\$ 24,472</u>

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDMUNICIPAL GOLF COURSE 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				
Membership fees	\$ 155,700	\$ 154,285	\$ 155,000	\$ (715)
Ten play cards and golf team fees	15,360	13,780	14,500	(720)
Cart storage rental fees	54,165	52,849	52,000	849
Cart rental	91,303	105,989	108,000	(2,011)
Trail fees	4,426	4,965	5,000	(35)
Driving range revenue	20,444	24,117	25,000	(883)
Weekend green fees	92,217	98,302	99,000	(698)
Weekday green fees	91,589	100,093	98,000	2,093
Concessions	27,449	34,647	36,000	(1,353)
Beer sales	55,971	64,179	65,000	(821)
Gift cards	5,041	2,922	2,600	322
Pro shop sales	97,717	112,217	110,000	2,217
Reimbursed expenditures	933	5,627	2,000	3,627
Golf lessons	11,682	11,493	11,650	(157)
Miscellaneous	516	529	8,090	(7,561)
Transfer from General Operating Fund	25,000	50,000	50,000	-
Total Receipts	749,513	835,994	\$ 841,840	\$ (5,846)
Expenditures				
Personal services	253,844	324,458	\$ 325,791	\$ (1,333)
Contractual services	99,947	95,532	107,824	(12,292)
Commodities	187,192	233,377	249,005	(15,628)
Capital outlay	35,478	61,758	126,655	(64,897)
Sales tax	24,418	28,583	20,000	8,583
Travel expense	680	980	1,000	(20)
Credit card fees	10,514	14,267	8,500	5,767
Gift certificates redeemed	3,661	3,056	3,000	56
Miscellaneous	996	1,424	-	1,424
Refunds	1,836	-	-	-
Cash Forward	-	-	129,328	(129,328)
Transfer to Equipment Reserve Fund	79,923	25,000	25,000	-
Total Expenditures	698,489	788,435	\$ 996,103	\$ (207,668)
Receipts Over (Under) Expenditures	51,024	47,559		
Unencumbered Cash, Beginning	103,237	154,261		
Unencumbered Cash, Ending	\$ 154,261	\$ 201,820		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUND

OPERATION WARMTH 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 Actual</u>	<u>2022 Actual</u>
Receipts		
Donations	\$ 6,764	\$ 7,005
Expenditures		
Contractual services	<u>6,307</u>	<u>7,966</u>
Receipts Over (Under) Expenditures	457	(961)
Unencumbered Cash, Beginning	<u>1,475</u>	<u>1,932</u>
Unencumbered Cash, Ending	<u>\$ 1,932</u>	<u>\$ 971</u>

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDSPECIAL ALCOHOL PROGRAM 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>2022</u>			Variance Over (Under)
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Reimbursed expenses	\$ -	\$ 471	\$ -	\$ 471
Local alcoholic liquor tax	<u>34,223</u>	<u>42,577</u>	<u>29,052</u>	<u>13,525</u>
Total Receipts	<u>34,223</u>	<u>43,048</u>	<u>29,052</u>	<u>13,996</u>
Expenditures				
Personal services	3,126	2,950	\$ 5,000	\$ (2,050)
Contractual services	32,670	34,984	33,530	1,454
Commodities	4,361	4,145	6,300	(2,155)
Capital outlay	-	-	119,620	(119,620)
Travel expense	<u>41</u>	<u>290</u>	<u>1,000</u>	<u>(710)</u>
Total Expenditures	<u>40,198</u>	<u>42,369</u>	<u>\$ 165,450</u>	<u>\$ (123,081)</u>
Receipts Over (Under) Expenditures	(5,975)	679		
Unencumbered Cash, Beginning	<u>151,339</u>	<u>145,364</u>		
Unencumbered Cash, Ending	<u>\$ 145,364</u>	<u>\$ 146,043</u>		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARK AND RECREATION 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				
Local alcoholic liquor tax	\$ 34,223	\$ 42,577	\$ 29,052	\$ 13,525
Expenditures				
Contractual services	4,058	2,355	\$ 10,000	\$ (7,645)
Capital outlay	13,426	74,669	45,000	29,669
Cash Forward	-	-	35,533	(35,533)
Total Expenditures	17,484	77,024	\$ 90,533	\$ (13,509)
Receipts Over (Under) Expenditures	16,739	(34,447)		
Unencumbered Cash, Beginning	90,481	107,220		
Unencumbered Cash, Ending	\$ 107,220	\$ 72,773		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDSWIMMING POOL MAINTENANCE AND OPERATION 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				
Swimming pool	\$ 125,670	\$ 99,063	\$ 128,000	\$ (28,937)
Concessions	36,952	26,879	30,000	(3,121)
Reimbursed expenditures	800	2,233	-	2,233
Miscellaneous	700	3,925	-	3,925
Transfer from General Operating Fund	180,000	180,000	180,000	-
Total Receipts	<u>344,122</u>	<u>312,100</u>	<u>\$ 338,000</u>	<u>\$ (25,900)</u>
Expenditures				
Contractual services	317,764	250,629	\$ 244,655	\$ 5,974
Commodities	63,620	86,068	373,649	(287,581)
Capital outlay	3,960	4,266	4,266	-
Credit card fees	1,872	1,591	1,500	91
Miscellaneous	700	700	700	-
Refunds	245	2,310	100	2,210
Sales tax	3,075	2,235	2,600	(365)
Travel expense	347	1,735	1,500	235
Total Expenditures	<u>391,583</u>	<u>349,534</u>	<u>\$ 628,970</u>	<u>\$ (279,436)</u>
Receipts Over (Under) Expenditures	(47,461)	(37,434)		
Unencumbered Cash, Beginning	<u>336,589</u>	<u>289,128</u>		
Unencumbered Cash, Ending	<u>\$ 289,128</u>	<u>\$ 251,694</u>		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDSALES TAX REVENUE 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</u>	<u>2022</u>		<u>Variance - Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Local sales tax	\$ 1,879,525	\$ 2,041,024	\$ 1,644,000	\$ 397,024
Interest income	44	11,093	-	11,093
Total Receipts	<u>1,879,569</u>	<u>2,052,117</u>	<u>\$ 1,644,000</u>	<u>\$ 408,117</u>
Expenditures				
Transfer to:				
Capital Improv Fund-Northview Sidewalk	268,908	428,708	\$ 240,656	\$ 188,052
Capital Improv Fund-Wall Park tennis court	-	-	2,117,127	(2,117,127)
Bond and Interest Fund	<u>2,276,923</u>	<u>1,033,676</u>	<u>1,033,676</u>	<u>-</u>
Total Expenditures	<u>2,545,831</u>	<u>1,462,384</u>	<u>\$ 3,391,459</u>	<u>\$ (1,929,075)</u>
Receipts Over (Under) Expenditures	(666,262)	589,733		
Unencumbered Cash, Beginning	<u>2,341,270</u>	<u>1,675,008</u>		
Unencumbered Cash, Ending	<u>\$ 1,675,008</u>	<u>\$ 2,264,741</u>		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUND

CID SALES TAX 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>			Variance - Over (Under)
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
CID sales tax	\$ 140,885	\$ 168,278	\$ 150,000	\$ 18,278
Expenditures				
Transfer to Capital Improvement	1,974	-	\$ -	\$ -
Developer reimbursement	115,481	177,908	142,500	35,408
Cash Forward	-	-	19,032	(19,032)
Legal CID Sales Tax Fund Budget	<u>117,455</u>	<u>177,908</u>	<u>161,532</u>	<u>16,376</u>
Adjustment for qualifying budget credits	-	-	35,408	(35,408)
Total Expenditures	<u>117,455</u>	<u>177,908</u>	<u>\$ 196,940</u>	<u>\$ (19,032)</u>
Receipts Over (Under) Expenditures	23,430	(9,630)		
Unencumbered Cash, Beginning	<u>5,432</u>	<u>28,862</u>		
Unencumbered Cash, Ending	<u>\$ 28,862</u>	<u>\$ 19,232</u>		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDTOURISM AND CONVENTION PROMOTION 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				
State of Kansas - guest tax	\$ 321,931	\$ 545,686	\$ 375,000	\$ 170,686
Reimbursed expenditures	4,712	12,251	6,500	5,751
Trolley revenue	2,805	4,010	3,500	510
Gifts	-	1	100	(99)
Miscellaneous	18,334	84,177	200	83,977
Total Receipts	<u>347,782</u>	<u>646,125</u>	<u>\$ 385,300</u>	<u>\$ 260,825</u>
Expenditures				
Personal services	151,280	165,519	\$ 170,996	\$ (5,477)
Contractual services	89,563	109,390	89,314	20,076
Commodities	15,173	18,953	29,250	(10,297)
Refunds	185	-	100	(100)
Appropriation - guest tax	45,990	77,955	53,571	24,384
Travel expense	4,734	4,171	6,000	(1,829)
Reserve	-	-	258,453	(258,453)
Marketing grant	19,900	24,600	25,000	(400)
Miscellaneous	14,015	84,856	250	84,606
Total Expenditures	<u>340,840</u>	<u>485,444</u>	<u>\$ 632,934</u>	<u>\$ (147,490)</u>
Receipts Over (Under) Expenditures	6,942	160,681		
Unencumbered Cash, Beginning	<u>356,854</u>	<u>363,796</u>		
Unencumbered Cash, Ending	<u>\$ 363,796</u>	<u>\$ 524,477</u>		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDHEALTH SELF-INSURANCE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory 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		
Interest received	\$ 11,037	\$ 13,880
Prescription drug rebates	95,425	-
Reimbursement from various funds	2,414,290	2,272,134
Reimbursement	<u>1,269</u>	<u>1,850</u>
Total Receipts	<u>2,522,021</u>	<u>2,287,864</u>
Expenditures		
Cost of insurance	283,386	318,536
Claims paid	1,863,482	2,020,011
Administrative fees	145,996	127,442
Employee assistance	2,777	2,383
Cobra Subsidy	801	-
Reimbursements	<u>1,252</u>	<u>3,385</u>
Total Expenditures	<u>2,297,694</u>	<u>2,471,757</u>
Receipts Over (Under) Expenditures	224,327	(183,893)
Unencumbered Cash, Beginning	<u>2,105,810</u>	<u>2,330,137</u>
Unencumbered Cash, Ending	<u>\$ 2,330,137</u>	<u>\$ 2,146,244</u>

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUND

WORKER'S COMPENSATION SELF-INSURANCE 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		
Interest received	\$ 1,632	\$ 1,874
Reimbursement from various funds	<u>187,772</u>	<u>295,472</u>
Total Receipts	<u>189,404</u>	<u>297,346</u>
Expenditures		
Cost of insurance	100,553	185,108
Miscellaneous	<u>436</u>	<u>436</u>
Total Expenditures	<u>100,989</u>	<u>185,544</u>
Receipts Over (Under) Expenditures	88,415	111,802
Unencumbered Cash, Beginning	<u>601,885</u>	<u>690,300</u>
Unencumbered Cash, Ending	<u>\$ 690,300</u>	<u>\$ 802,102</u>

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUND

INSURANCE RECOVERY 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		
Reimbursed expenditures	\$ 1,252,501	\$ 1,334,732
Expenditures		
Contractual services	79,965	1,213,791
Transfer to Equipment Reserve Fund	8,154	-
Payment to McPherson airport Authority	156,785	-
Payment to McPherson Recreation Commission	290,818	-
Insurance recovery	-	745,343
Total Expenditures	<u>535,722</u>	<u>1,959,134</u>
Receipts Over (Under) Expenditures	716,779	(624,402)
Unencumbered Cash, Beginning	<u>-</u>	<u>716,779</u>
Unencumbered Cash, Ending	<u>\$ 716,779</u>	<u>\$ 92,377</u>

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUND

FEDERAL GRANT 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>2022</u>
Receipts		
Federal appropriations	\$ 996,614	\$ 996,614
Expenditures	<u>-</u>	<u>555,566</u>
Receipts Over (Under) Expenditures	996,614	441,048
Unencumbered Cash, Beginning	<u>-</u>	<u>996,614</u>
Unencumbered Cash, Ending	<u>\$ 996,614</u>	<u>\$ 1,437,662</u>

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUND

STATE AND LOCAL GRANT 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>2022</u>
Receipts		
Federal appropriations	\$ -	\$ 248,198
Expenditures		
Capital outlay	<u>-</u>	<u>20,000</u>
Receipts Over (Under) Expenditures	-	228,198
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 228,198</u>

CITY OF MCPHERSON, KANSAS

BOND AND INTEREST 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				
Ad valorem property tax	\$ 258,809	\$ 66,179	\$ 67,276	\$ (1,097)
Delinquent tax	3,557	16,655	-	16,655
Motor vehicle tax	47,986	31,598	27,557	4,041
Recreational vehicle tax	933	630	476	154
MVL excise tax	145	244	210	34
16/20M vehicle tax	84	188	97	91
Commercial vehicle tax	2,801	1,591	1,378	213
Special assessments	425,981	394,867	334,000	60,867
Recreation commission reimbursement	57,300	56,250	57,300	(1,050)
Transfer from Capital Improvement Fund	28,462	-	87,500	(87,500)
Transfer from Consolidated Street and Highway Fund	413,613	358,745	358,745	-
Transfer from Sales Tax Revenue Fund	2,276,923	1,033,676	1,033,676	-
Transfer from General Operating Fund (CHS Refinery)	87,500	87,500	-	87,500
Transfer from Storm Water Utility Fund	786,012	622,613	622,613	-
Transfer from Wastewater System Surplus	673,296	669,525	669,525	-
Transfer from Wastewater M&O		53,313	53,313	
In lieu of taxes - IRB clients	1,417	350	-	350
Total Receipts	<u>5,064,819</u>	<u>3,393,924</u>	<u>\$ 3,313,666</u>	<u>\$ 80,258</u>
Expenditures				
Bond principal	4,130,000	2,855,000	\$ 2,865,000	\$ (10,000)
Interest coupons	699,961	597,608	604,101	(6,493)
Commission and postage	4	1,502	-	1,502
Escrow payout	255,856	-	200,000	(200,000)
Special assessments delinquencies	-	-	200,000	(200,000)
Total Expenditures	<u>5,085,821</u>	<u>3,454,110</u>	<u>\$ 3,869,101</u>	<u>\$ (414,991)</u>
Receipts Over (Under) Expenditures	(21,002)	(60,186)		
Unencumbered Cash, Beginning	<u>617,325</u>	<u>596,323</u>		
Unencumbered Cash, Ending	<u>\$ 596,323</u>	<u>\$ 536,137</u>		

CITY OF MCPHERSON, KANSAS

CAPITAL PROJECTS 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)

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 48,042	\$ 49,299	\$ 50,100	\$ (801)
Delinquent tax	470	2,625	-	2,625
Motor vehicle tax	5,633	5,160	5,114	46
Recreational vehicle tax	113	101	88	13
MVL excise tax	19	34	20	14
16/20M truck tax	20	20	37	(17)
In lieu of taxes - IRB clients	263	261	-	261
Commercial vehicle tax	303	294	256	38
Interest received	38	8,620	100	8,520
Developer's share	47,588	320,339	689,775	(369,436)
Miscellaneous	16,587	-	-	-
Federal/State appropriation	193,760	351,538	-	351,538
Community Development Block Grant	-	-	200,000	(200,000)
Interfund transfers	533,380	-	-	-
Transfer from Sales Tax Revenue Fund	268,908	428,708	240,656	188,052
Transfer from CID Sales Tax Revenue Fund	1,974	-	-	-
Transfer from General Fund	81,455	152,500	152,500	-
Transfer from Utilities Fund	599	-	-	-
Transfer from Consolidated Street Fund	-	50,000	50,000	-
Total Receipts	1,199,152	1,369,499	\$ 1,388,646	\$ (19,147)
Expenditures				
Capital Projects -				
1928 Fire truck restoration	47,102	19,246	\$ -	\$ 19,246
North fire station	-	35	-	35
Wall Park bank restoration	-	428,708	-	428,708
Community building renovation	88,000	92,800	-	92,800
Public lands CIP-West/East Lakeside Mill & Overlay	82,303	-	-	-
Lakeside bank restoration	-	39,991	-	39,991
SSD #082 sewer extension	-	38,723	-	38,723
North Frontage Road extension	517	504,264	689,775	(185,511)
Police Dept. CIP Projects	35,861	524	-	524

CITY OF MCPHERSON, KANSAS

CAPITAL PROJECTS 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)

	2022			
	2021 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Cont.)				
Capital Projects (Cont.) -				
CDBG grant of 2019	\$ 7,500	\$ -	\$ -	\$ -
CDBG grant of 2020	179,938	3,000	200,000	(197,000)
CDBG 2022 housing	-	8,750	-	8,750
CDBG 2022 Walnut Street	-	74,836	-	74,836
TA Grant Nview SW - Phase 2	-	5,998	-	5,998
Northview multi use trail	243,474	333	130,000	(129,667)
Public Lands Capital Improvement Projects	50,000	31,000	117,500	(86,500)
Erosion Control	162,900	9,100	-	9,100
Interfund transfers	533,380	-	-	-
Transfer to Stormwater Utility Fund	192,148	-	1,861,906	(1,861,906)
Transfer to Consolidated Street and Highway	387,492	-	-	-
Transfer to Wastewater O&M Fund	483,410	-	-	-
Transfer to Bond and Interest Fund	28,462	-	-	-
Total Expenditures	<u>2,522,487</u>	<u>1,257,308</u>	<u>\$ 2,999,181</u>	<u>\$ (1,741,873)</u>
Receipts Over (Under) Expenditures	(1,323,335)	112,191		
Unencumbered Cash, Beginning	<u>3,347,266</u>	<u>2,023,931</u>		
Unencumbered Cash, Ending	<u>\$ 2,023,931</u>	<u>\$ 2,136,122</u>		

CITY OF MCPHERSON, KANSAS

CAPITAL PROJECTS FUNDEQUIPMENT RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory 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		
Interest received	\$ 27	\$ 17,751
Insurance recoveries	-	69,648
Reimbursed expenditures	71,258	119,801
Transfer from General Operating Fund	1,258,688	637,690
Transfer from Insurance Recovery Fund	8,154	-
Transfer from Wastewater System Maintenance & Operation Fund	-	3,000
Transfer from Consolidated Street and Highway Fund	267,000	137,000
Transfer from Municipal Golf Course Fund	79,923	25,000
	<u>1,685,049</u>	<u>1,009,890</u>
Total Receipts		
Expenditures		
Capital outlay	<u>560,054</u>	<u>2,238,889</u>
Receipts Over (Under) Expenditures	1,124,995	(1,228,999)
Unencumbered Cash, Beginning	<u>924,960</u>	<u>2,049,955</u>
Unencumbered Cash, Ending	<u>\$ 2,049,955</u>	<u>\$ 820,956</u>

CITY OF MCPHERSON, KANSAS

BUSINESS FUNDELECTRIC UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory 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		
User fees	\$ 60,880,652	\$ 64,232,313
Sales to interconnection	12,680,410	14,334,431
Interest received	222,185	448,347
Street lighting	485,471	387,157
Merchandising, jobbing and contract work	2,186,572	791,297
Refuse collection and sewer service fees	86,417	86,458
Penalties and late charge interest	75,507	81,172
Sales tax	1,099,153	1,180,853
Meter deposits	561,562	277,760
Proceeds from sale of equipment	19,000	-
Farm income	12,694	9,780
	<u>78,309,623</u>	<u>81,829,568</u>
Total Receipts		
Expenditures		
Purchased power	49,317,273	52,190,215
Fuel	8,793,114	10,259,667
Distribution and transmission	4,600,656	4,236,432
Production	2,429,213	2,874,261
Capital Outlay	9,481,015	4,214,318
Administrative and general	2,345,261	2,518,915
Merchandising	174,812	145,612
Farm expenses	15,614	8,385
Meter deposits	528,784	239,913
Sales tax	1,101,164	1,156,547
Transfer to - General Operation Fund - In lieu of taxes	1,811,657	1,883,070
	<u>80,598,563</u>	<u>79,727,335</u>
Total Expenditures		
Receipts Over (Under) Expenditures	(2,288,940)	2,102,233
Unencumbered Cash, Beginning	<u>40,516,729</u>	<u>38,227,789</u>
Unencumbered Cash, Ending	<u>\$ 38,227,789</u>	<u>\$ 40,330,022</u>

CITY OF MCPHERSON, KANSAS

BUSINESS FUND

SEWER RECOVERY 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				
Sewer recovery fee	\$ 27,268	\$ 21,697	\$ 30,000	\$ (8,303)
Expenditures	-	-	\$ 587,606	\$ (587,606)
Receipts Over (Under) Expenditures	27,268	21,697		
Unencumbered Cash, Beginning	527,606	554,874		
Unencumbered Cash, Ending	\$ 554,874	\$ 576,571		

CITY OF MCPHERSON, KANSAS

BUSINESS FUNDSOLID WASTE COLLECTION 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				
User fees	\$ 1,104,029	\$ 1,125,388	\$ 1,025,589	\$ 99,799
Landfill closure fees	64,893	120,644	140,979	(20,335)
Total Receipts	<u>1,168,922</u>	<u>1,246,032</u>	<u>\$ 1,166,568</u>	<u>\$ 79,464</u>
Expenditures				
Contractual services	988,398	1,022,332	\$ 1,009,821	\$ 12,511
Landfill mitigation	632	506	2,251,630	(2,251,124)
Refunds	(38)	-	-	-
Miscellaneous	3	2	-	2
Transfer to General Operation Fund	50,000	50,000	50,000	-
Total Expenditures	<u>1,038,995</u>	<u>1,072,840</u>	<u>\$ 3,311,451</u>	<u>\$ (2,238,611)</u>
Receipts Over (Under) Expenditures	129,927	173,192		
Unencumbered Cash, Beginning	<u>2,030,463</u>	<u>2,160,390</u>		
Unencumbered Cash, Ending	<u>\$ 2,160,390</u>	<u>\$ 2,333,582</u>		

CITY OF MCPHERSON, KANSAS

BUSINESS FUNDSTORM WATER 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				
Storm water utility fees	\$ 948,538	\$ 981,577	\$ 1,000,800	\$ (19,223)
Interest received	7	-	-	-
Transfer from Capital Improvement	192,148	-	-	-
Total Receipts	<u>1,140,693</u>	<u>981,577</u>	<u>\$ 1,000,800</u>	<u>\$ (19,223)</u>
Expenditures				
Contractual services	443,167	429,926	\$ 114,885	\$ 315,041
Commodities	106	2,690	-	2,690
Capital outlay	-	11,440	1,402,022	(1,390,582)
Miscellaneous	435	-	-	-
Transfer to Wastewater O&M	31,944	-	-	-
Transfer to Bond and Interest Fund	786,012	622,613	622,613	-
Total Expenditures	<u>1,261,664</u>	<u>1,066,669</u>	<u>\$ 2,139,520</u>	<u>\$ (1,072,851)</u>
Receipts Over (Under) Expenditures	(120,971)	(85,092)		
Unencumbered Cash, Beginning	<u>1,389,927</u>	<u>1,268,956</u>		
Unencumbered Cash, Ending	<u>\$ 1,268,956</u>	<u>\$ 1,183,864</u>		

CITY OF MCPHERSON, KANSAS

BUSINESS FUNDWASTEWATER SYSTEM MAINTENANCE AND OPERATION 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				
User fees	\$ 2,172,911	\$ 2,171,733	\$ 2,000,000	\$ 171,733
Sale of grain, equipment and supplies	52,117	57,966	50,000	7,966
Grease operating permit fees	8,135	8,281	8,280	1
Interest on investments	-	12,336	-	
ROW permit fees	3,285	2,190	4,000	(1,810)
Reimbursed expenditures	13,698	39,892	25,000	14,892
Miscellaneous	650	905	1,000	(95)
Transfer from Storm Water Utility	31,944	-	-	-
Transfer from Capital Improvement	483,410	-	-	-
Total Receipts	<u>2,766,150</u>	<u>2,293,303</u>	<u>\$ 2,088,280</u>	<u>\$ 192,687</u>
Expenditures				
Personal services	349,704	332,657	\$ 364,867	\$ (32,210)
Contractual services	907,279	961,459	2,525,896	(1,564,437)
Commodities	125,853	103,500	264,975	(161,475)
Capital outlay	1,581	240,969	1,986,930	(1,745,961)
Wastewater Treatment Replacement	-	-	400,000	
Travel expense	950	764	5,000	(4,236)
Miscellaneous	2,850	3,192	500	2,692
Emergency response	-	-	500	(500)
Appropriations:				
KDHE, RLF Main Street	249,033	249,033	249,033	-
Transfer to General Operating Fund	80,000	80,000	80,000	-
Transfer to Bond & Interest Fund	-	53,313	53,313	-
Transfer to Equipment Reserve Fund	-	3,000	-	3,000
Total Expenditures	<u>1,717,250</u>	<u>2,027,887</u>	<u>\$ 5,931,014</u>	<u>\$ (3,503,127)</u>
Receipts Over (Under) Expenditures	1,048,900	265,416		
Unencumbered Cash, Beginning	<u>3,393,922</u>	<u>4,442,822</u>		
Unencumbered Cash, Ending	<u>\$ 4,442,822</u>	<u>\$ 4,708,238</u>		

CITY OF MCPHERSON, KANSAS

BUSINESS FUNDWASTEWATER SYSTEM SURPLUS 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				
Interest received	\$ 225	\$ 11,456	\$ 50	\$ 11,406
User fee	672,000	672,000	672,000	-
Total Receipts	672,225	683,456	\$ 672,050	\$ 11,406
Expenditures				
Contingency for future loan payments	-	-	\$ 723,228	\$ (723,228)
Transfer to Bond & Interest	673,296	669,525	669,525	-
Total Expenditures	673,296	669,525	\$ 1,392,753	\$ (723,228)
Receipts Over (Under) Expenditures	(1,071)	13,931		
Unencumbered Cash, Beginning	721,949	720,878		
Unencumbered Cash, Ending	\$ 720,878	\$ 734,809		

CITY OF MCPHERSON, KANSAS

BUSINESS FUNDWATER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory 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		
User fees	\$ 5,151,731	5,961,390
Interest received	42,078	258,027
Farm income	351,510	264,755
Merchandising, jobbing and contract work	240,762	63,621
Refuse collection and sewer service fees	15,253	15,258
Water protection fees	27,892	34,486
Debt service proceeds	31,555,000	-
Loss on disposal of assets	-	4,000
Sales tax	79,859	85,797
	<u>37,464,085</u>	<u>6,687,334</u>
Total Receipts		
Expenditures		
Production	600,710	735,992
Distribution and transmission	1,124,420	1,181,043
Administrative and general	428,006	414,175
Capital outlay	3,085,239	5,226,833
Farm expenses	112,454	128,880
Merchandising	2,153	12,303
Debt service	320,418	1,580,295
Water protection fee	28,174	40,581
Payments to escrow	5,958,644	-
Sales tax	79,698	84,870
Transfer to General Fund	54,791	60,578
	<u>11,794,707</u>	<u>9,465,550</u>
Total Expenditures		
Receipts Over (Under) Expenditures	25,669,378	(2,778,216)
Unencumbered Cash, Beginning	<u>8,564,980</u>	<u>34,234,358</u>
Unencumbered Cash, Ending	<u>\$ 34,234,358</u>	<u>\$ 31,456,142</u>

CITY OF MCPHERSON, KANSAS

TRUST FUND

SALTHOUSE-BROADWAY CEMETERY TRUST 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>2022</u>
Receipts		
Interest received	\$ 187	\$ 123
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	187	123
Unencumbered Cash, Beginning	<u>38,537</u>	<u>38,724</u>
Unencumbered Cash, Ending	<u>\$ 38,724</u>	<u>\$ 38,847</u>

CITY OF MCPHERSON, KANSAS

TRUST FUND

CEMETERY ENDOWMENT 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>2022</u>
Receipts		
Sale of lots and spaces	\$ 11,663	\$ 12,199
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	11,663	12,199
Unencumbered Cash, Beginning	<u>123,706</u>	<u>135,369</u>
Unencumbered Cash, Ending	<u>\$ 135,369</u>	<u>\$ 147,568</u>

CITY OF MCPHERSON, KANSAS

TRUST FUND

POLICE BENEFIT 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>2022</u>
Receipts		
Fundraisers	\$ -	\$ -
Expenditures		
McPherson County Community Foundation	<u>13,098</u>	<u>-</u>
Receipts Over (Under) Expenditures	(13,098)	-
Unencumbered Cash, Beginning	<u>13,098</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CITY OF MCPHERSON, KANSAS

RELATED MUNICIPAL ENTITYLIBRARY BOARDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	Capital		Operating	Employee	Totals	
	Improvement	General			Budget	Benefits
Receipts:						
Interest received	\$ 880	\$ 65	\$ 348	\$ -	\$ 1,293	\$ 677
Fines and fees	-	3,054	-	-	3,054	3,762
Gifts	410,000	20,517	-	-	430,517	49,315
Paid Titles	-	2,334	-	-	2,334	2,011
Sales	-	3,666	-	-	3,666	2,995
State of Kansas	-	-	3,727	-	3,727	3,713
South Central Kansas Library System	-	-	43,256	-	43,256	-
Grants	-	-	13,362	-	13,362	68,707
Reimbursements	-	-	63	-	63	353
Miscellaneous	7,950	500	-	-	8,450	-
MCCF	-	-	20,510	-	20,510	11,000
Transfers in -						
General	40,000	-	-	-	40,000	55,000
Library Fund	-	-	828,193	169,621	997,814	919,866
Total Receipts	<u>458,830</u>	<u>30,136</u>	<u>909,459</u>	<u>169,621</u>	<u>1,568,046</u>	<u>1,117,399</u>
Expenditures:						
Personal services	-	-	480,600	-	480,600	533,918
Contractual services	-	-	207,452	136,653	344,105	309,957
Commodities	-	-	115,996	-	115,996	108,341
Reimbursements	-	-	5,543	-	5,543	2,522
Miscellaneous and refunds	-	-	6,935	-	6,935	8,990
Other	-	38,117	963	-	39,080	27,371
Transfers out -						
Capital Improvement	593,422	-	76,956	-	670,378	66,788
Total Expenditures	<u>593,422</u>	<u>38,117</u>	<u>894,445</u>	<u>136,653</u>	<u>1,662,637</u>	<u>1,057,887</u>
Receipts over (under) Expenditures	(134,592)	(7,981)	15,014	32,968	(94,591)	59,512
Unencumbered Cash, Beginning of Year	<u>430,806</u>	<u>65,041</u>	<u>130,490</u>	<u>68,533</u>	<u>694,870</u>	<u>635,358</u>
Unencumbered Cash, End of Year	<u>\$ 296,214</u>	<u>\$ 57,060</u>	<u>\$ 145,504</u>	<u>\$ 101,501</u>	<u>\$ 600,279</u>	<u>\$ 694,870</u>