The City of Ulysses, Kansas

Financial Statement

For the Year Ended December 31, 2022

City of Ulysses, Kansas
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For the Year Ended December 31, 2022

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Certified Public Accountants & Management Consultants
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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Ulysses, Kansas 67880

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the City of Ulysses, Kansas, which comprise the statement of receipts, expenditures, and unencumbered cash as of 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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Ulysses, as of December 31, 2022, or changes in net position, or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Ulysses, 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* as described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City of Ulysses, 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 Opinions on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the City of Ulysses, on the basis of the financial reporting provisions of *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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 financial statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Ulysses'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 double 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 opinion. 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 generally accepted auditing standards 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 generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Ulysses's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Ulysses'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 and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds (Schedules 1, 2 and 3, as listed in the table of contents) are presented for 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 information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Ulysses as of and for the year ended December 31, 2021 (not presented herein), and have issued our reported thereon dated May 18, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link: http://admin.ks.gov/offices/oar/municipal-services. 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, 2021 (Schedule 2 as listed in the table of contents) is presented for the 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.

Dirks, Anthony & Duncan LLC

DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

June 20, 2023

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances Payable	Ending Cash Balance
General Fund:						
General Fund	$ 2,543,326.81	$ 3,770,757.01	$ 3,272,783.63	$ 3,041,300.19	$ 76,082.87	$ 3,117,383.06
Special Purpose Funds:						
Employee Benefits Fund	139,741.75	673,272.22	623,707.07	189,306.90	5,455.10	194,762.00
Special Highway Fund	555,695.38	153,077.09	149,844.66	558,927.81	-	558,927.81
Gas Well Fund	189,812.16	187,385.16	214,787.22	162,410.10	151.72	162,561.82
Special Parks and Recreation Fund	20,246.13	3,220.98	1,400.00	22,067.11	-	22,067.11
Special Alcohol and Drug Fund	8,978.12	-	2,000.00	6,978.12	-	6,978.12
Gas Mitigation Fund	-	48,477.94	-	48,477.94	-	48,477.94
Capital Improvement Fund	121,935.87	200,000.00	118,918.56	203,017.31	-	203,017.31
Storm Diaster Aid Fund	-	6,805.87	-	6,805.87	-	6,805.87
American Rescue Plan Act Fund	427,610.84	427,610.84	262,804.72	592,416.96	-	592,416.96
Bond and Interest Fund:						
Bond and Interest Fund	16,405.35	13,846.78	21,779.00	8,473.13	-	8,473.13
Business Funds:						
Water Utility Fund	1,714,652.28	1,453,641.21	1,151,100.14	2,017,193.35	26,706.63	2,043,899.98
Sanitation Utility Fund	945,425.97	773,141.45	875,625.51	842,941.91	245,136.32	1,088,078.23
Sewer Utility Fund	293,689.02	374,879.88	361,795.86	306,773.04	6,848.02	313,621.06
Sewer Capital Reserve Fund	696,001.53	126,933.39	380.15	822,554.77	-	822,554.77
Storm Water Utility	698,439.37	87,938.99	69,996.00	716,382.36	-	716,382.36
Bentwood Golf Course Pro Shop	67,150.18	42,279.87	35,821.88	73,608.17	648.50	74,256.67
Public Works Fund	69,798.80	220,000.00	210,561.97	79,236.83	4,310.26	83,547.09
Health Insurance Fund	309,736.75	920,000.00	792,708.16	437,028.59	42,015.45	479,044.04
Total Reporting Entity (Exlcuding Agency Funds)	$ 8,818,646.31	$ 9,483,268.68	$ 8,166,014.53	$ 10,135,900.46	$ 407,354.87	$ 10,543,255.33

Composition of Cash:	
Checking Accounts	$ 10,157,766.94
Certificate of Deposit	400,000.00
Petty Cash	1,600.00
Total Cash	10,559,366.94
Less: Agency Fund per Schedule 3	(16,111.61)
Total Reporting Entity (Exluding Agency Fund)	$ 10,543,255.33

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

The City of Ulysses is a municipal corporation governed by an elected mayor and an elected six-member council. This financial statement presents the City of Ulysses (the City). The City has no related municipal entities.

b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

c) Basis of Accounting

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

adoption of the legal annual operating budget:

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

If the City is holding a revenue neural rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The City did hold a revenue neutral rate hearing for this year.

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules 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 receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration and Interpretation by legal repetition of the Municipality.

No statute violations were noted for the year ending December 31, 2022.

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

NOTE 3 – DEPOSITS AND INVESTMENTS (CONT.)

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

Custodial Credit Risk- Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the City's carrying amount of deposits was $10,543,255 and the bank balance was $10,891,690. The bank balance was held by three (3) banks, with one holding over ninety (90) percent of the cash, resulting in a concentration of credit risk. Of the bank balance, $650,000 was covered by federal depository insurance, and the remaining balance 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.

NOTE 4 – INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Health Insurance Fund	K.S.A. 12-16, 102	$ 300,000
General Fund	Capital Improvement	K.S.A. 12-1,118	200,000
General Fund	Gas Mitigation Fund	K.S.A. 12-2615	48,478
Bond and Interest Fund	General Fund	K.S.A. 10-117a	21,779
Employee Benefits Fund	Health Insurance Fund	K.S.A.12-16,102	294,887
Sewer Utility Fund	Public Works	K.S.A. 12-825d	30,000
Sewer Utility Fund	Health Insurance Fund	K.S.A. 12-16, 102	80,000
Sanitation Utility Fund	Public Works	K.S.A. 12-825d	60,000
Sanitation Utility Fund	Health Insurance Fund	K.S.A. 12-16, 102	80,000
Water Utility Fund	Public Works	K.S.A. 12-825d	130,000
Water Utility Fund	Health Insurance Fund	K.S.A. 12-16, 102	160,000
Gas Well Fund	General Fund	K.S.A. 12-825d	100,000

NOTE 5 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or before July 1, 2009, and KPERS 3 members

NOTE 5 – DEFINED BENEFIT PENSION PLAN (CONT.)

were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 to 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 for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City was $199,304 for KPERS for the year ended December 31, 2022.

Net Pension Liability
At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was $2,291,897. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contribution 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 www.kpers.org or can be obtained as described above.

NOTE 6 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

b) Death and Disability Other Post-Employment Benefit

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

c) Other Employee Benefits

Compensated Absences. Vacation and sick leave is earned and credited according to a table in the employee policy handbook. Employees may accrue up to 480 hours of sick leave.

Vacation pay can be carried over to the next calendar year at a maximum of 96 hours of vacation leave with 0 to 7 years of employment, 144 hours with 7 to 18 years, or 192 hours with over 18 years.

NOTE 7 – LONG-TERM DEBT

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

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases:									
Golf Course Equipment	5.75%	4/17/2020	$ 92,876	2024	$ 46,672.26	$ -	$ 22,685.87	$ 23,986.39	$ 2,088.61
Kansas Department of Health and Environment (KDHE) Loans:									
No. 2874	2.13%	3/12/2016	$ 2,102,231	2036	1,553,465.13	-	92,496.35	1,460,968.78	27,242.25
No. 2171	4.11%	1/31/2002	$ 194,788	2022	13,658.49	-	13,658.49	-	386.48
Total Long-Term Debt					$ 1,670,795.00	$ -	$ 106,154.84	$ 1,460,968.78	$ 27,628.73

Current maturities of long-term debt and interest for the next years through maturity are as follow:

	Year						
Principal:	2023	2024	2025	2026	2027-31	2032-36	Total
Capital Leases: Golf Course	$ 23,986.39	$ -	$ -	$ -	$ -	$ -	$ 23,986.39
KDHE Loan: No. 2874	94,477.00	96,500.08	98,566.47	100,677.14	536,661.51	534,086.58	1,460,968.78
Total principal	94,477.00	96,500.08	98,566.47	100,677.14	536,661.51	534,086.58	1,460,968.78
Interest:							
Capital Leases: Golf Course	788.09	-	-	-	-	-	788.09
KDHE Loan: No. 2874	25,587.05	23,896.41	22,169.56	20,405.72	74,220.64	24,102.50	190,381.88
Total Interest	25,587.05	23,896.41	22,169.56	20,405.72	74,220.64	24,102.50	190,381.88
Total Principal and Interest	$ 120,064.05	$ 120,396.49	$ 120,736.03	$ 121,082.86	$ 610,882.15	$ 558,189.08	$ 1,651,350.66

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized, but one event is to be disclosed in this financial statement.

On March 24, 2023 the City paid $185,558 to Innovative Automotive for their Water Tower Scada System.

The City of Ulysses, Kansas

Regulatory-Required
Supplemental Information

Schedule 1

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

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund:			
General Fund	$ 4,797,132.00	$ 3,272,783.63	$ (1,524,348.37)
Special Purpose Funds:			
Employee Benefits Fund	734,095.00	623,707.07	(110,387.93)
Special Highway Fund	699,888.00	149,844.66	(550,043.34)
Gas Well Fund	224,001.00	214,787.22	(9,213.78)
Special Parks and Recreation Fund	20,444.00	1,400.00	(19,044.00)
Special Alcohol and Drug Fund	8,978.00	2,000.00	(6,978.00)
Capital Improvement Fund	223,559.00	118,918.56	(104,640.44)
Bond and Interest Fund:			
Bond and Interest Fund	21,779.00	21,779.00	-
Business Funds:			
Water Utility Fund	2,281,436.00	1,151,100.14	(1,130,335.86)
Sanitation Utility Fund	1,511,024.00	875,625.51	(635,398.49)
Sewer Utility Fund	591,007.00	361,795.86	(229,211.14)
Sewer Capital Reserve Fund	742,239.00	380.15	(741,858.85)
Storm Water Utility	753,399.00	69,996.00	(683,403.00)
Bentwood Golf Course Pro Shop	61,744.00	35,821.88	(25,922.12)
Public Works Fund	276,294.00	210,561.97	(65,732.03)
Health Insurance Fund	1,212,968.00	792,708.16	(420,259.84)

City of Ulysses, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Receipts	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Taxes				
Ad Valorem Property Tax	$ 968,682.08	$ 1,001,193.12	$ 1,019,111.00	$ (17,917.88)
Less: Neighborhood Revitalization Program	(10,657.47)	(7,865.68)	(8,059.00)	193.32
Back Tax	22,236.95	18,332.38	15,000.00	3,332.38
Motor Vehicle Tax	186,894.79	192,156.87	103,729.00	88,427.87
16/20 Heavy Use	1,231.14	1,523.84	1,508.00	15.84
Recreational Vehicle Tax	3,761.77	3,119.55	2,425.00	694.55
Rental Income	6,600.00	7,200.00	6,000.00	1,200.00
Local Sales Tax	1,300,813.47	1,410,411.59	1,350,000.00	60,411.59
Compensating Use Tax	482,165.16	499,603.21	20,183.00	479,420.21
Franchise Tax	73,882.82	88,555.89	75,000.00	13,555.89
	3,035,610.71	3,214,230.77	2,584,897.00	629,333.77
Intergovernmental Revenue				
Liquor Tax	6,181.68	3,221.00	2,966.00	255.00
Highway Connecting Links	38,573.41	38,599.99	38,000.00	599.99
	44,755.09	41,820.99	40,966.00	854.99
License and Permits				
Business	6,608.50	8,215.00	6,500.00	1,715.00
Police Receipts	739.00	1,279.22	1,500.00	(220.78)
Electric	24.00	560.80	300.00	260.80
Plumbing	943.00	839.50	300.00	539.50
Building	3,463.70	4,631.97	3,000.00	1,631.97
Liquor and Cereal Malt	2,200.00	1,600.00	2,500.00	(900.00)
	13,978.20	17,126.49	14,100.00	3,026.49
Fines, Forfeitures and Penalties				
City Court Fines	82,341.44	85,337.24	90,000.00	(4,662.76)
Hearing Fees	200.00	500.00	300.00	200.00
Code Enforcement- County	40,118.02	46,107.49	30,000.00	16,107.49
	122,659.46	131,944.73	120,300.00	11,644.73
Miscellaneous				
Golf Fees	68,019.38	76,149.93	45,000.00	31,149.93
Interest on Investments	7,175.62	18,225.71	14,000.00	4,225.71
Camping Fees	14,670.00	9,343.00	18,000.00	(8,657.00)
Transfers In	39,969.00	121,779.00	21,779.00	100,000.00
LED Sign Maintenance Fee	1,576.70	2,166.70	1,000.00	1,166.70
Reimbursements	29,573.63	98,914.13	30,000.00	68,914.13
Miscellaneous	41,929.54	39,055.56	-	39,055.56
	202,913.87	365,634.03	129,779.00	235,855.03
Total Receipts	3,419,917.33	3,770,757.01	$ 2,890,042.00	$ 880,715.01
Expenditures				
Administration				
Personal Services	201,911.24	239,504.81	225,038.00	14,466.81
Contractual Services	121,759.22	103,801.84	133,040.00	(29,238.16)
Commodities	21,080.64	6,677.32	6,700.00	(22.68)
Capital Outlay	7,533.24	1,250.00	28,000.00	(26,750.00)
	352,284.34	351,233.97	392,778.00	(41,544.03)

City of Ulysses, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

Expenditures	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Golf Course				
Personal Services	$ 78,859.86	$ 69,968.53	$ 109,893.00	$ (39,924.47)
Contractual Services	53,982.45	57,576.29	59,400.00	(1,823.71)
Commodities	70,529.82	84,494.91	73,800.00	10,694.91
Capital Outlay	36,897.56	31,323.64	40,500.00	(9,176.36)
	240,269.69	243,363.37	283,593.00	(40,229.63)
City Clerk				
Personal Services	223,418.15	235,839.09	228,168.00	7,671.09
Contractual Services	47,310.28	48,589.52	60,000.00	(11,410.48)
Commodities	7,433.61	10,505.75	9,600.00	905.75
Capital Outlay	136.05	-	5,000.00	(5,000.00)
	278,298.09	294,934.36	302,768.00	(7,833.64)
Building Services				
Personal Services	107,586.29	70,135.50	111,644.00	(41,508.50)
Contractual Services	8,966.02	16,798.64	17,000.00	(201.36)
Commodities	2,324.05	4,589.06	4,850.00	(260.94)
Capital Outlay	-	702.93	1,800.00	(1,097.07)
	118,876.36	92,226.13	135,294.00	(43,067.87)
Police				
Personal Services	641,032.18	633,084.58	697,379.00	(64,294.42)
Contractual Services	175,621.15	179,696.04	259,650.00	(79,953.96)
Commodities	50,142.21	79,460.13	87,900.00	(8,439.87)
Capital Outlay	30,945.50	9,574.42	46,250.00	(36,675.58)
	897,741.04	901,815.17	1,091,179.00	(189,363.83)
Park				
Personal Services	134,301.23	117,602.73	140,698.00	(23,095.27)
Contractual Services	40,329.32	54,218.51	45,000.00	9,218.51
Commodities	33,743.23	31,947.30	40,950.00	(9,002.70)
Capital Outlay	5,496.39	8,201.14	17,500.00	(9,298.86)
	213,870.17	211,969.68	244,148.00	(32,178.32)
Street				
Personal Services	345,881.91	330,682.50	354,873.00	(24,190.50)
Contractual Services	-	-	5,000.00	(5,000.00)
Capital Outlay	276,774.48	85,290.44	341,000.00	(255,709.56)
	622,656.39	415,972.94	700,873.00	(284,900.06)
Pro Shop				
Personal Services	118,033.91	124,870.55	123,224.00	1,646.55
Contractual Services	3,562.35	2,358.81	4,400.00	(2,041.19)
Commodities	2,347.93	3,423.72	5,700.00	(2,276.28)
Capital Outlay	1,689.91	2,445.31	1,500.00	945.31
	125,634.10	133,098.39	134,824.00	(1,725.61)
Street Lighting	90,147.14	79,691.68	89,000.00	(9,308.32)
Reserve/Transfers Out	200,000.00	548,477.94	1,422,675.00	(874,197.06)
Total Expenditures	3,139,777.32	3,272,783.63	$ 4,797,132.00	$ (1,524,348.37)
Receipts Over (Under) Expenditures	280,140.01	497,973.38		$ 2,405,063.38
Unencumbered Cash - Beginning	2,263,186.80	2,543,326.81		
Unencumbered Cash - Ending	$ 2,543,326.81	$ 3,041,300.19		

City of Ulysses, Kansas
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Property Tax	$ 576,932.43	$ 547,798.85	$ 561,865.00	$ (14,066.15)
Less: Neighborhood Revitalization Program	(6,412.11)	(4,336.42)	(4,389.00)	52.58
Back Tax	14,787.04	11,212.32	5,000.00	6,212.32
Motor Vehicle Tax	115,455.08	115,792.27	74,553.00	41,239.27
16/20 Heavy Use	818.59	925.12	907.00	18.12
Recreation Vehicle Tax	2,082.91	1,880.08	1,459.00	421.08
Total Receipts	703,663.94	673,272.22	$ 639,395.00	$ 33,877.22
Expenditures				
Employee Benefits	337,235.55	328,819.80	374,095.00	(45,275.20)
Transfer to Health Insurance Fund	310,000.00	294,887.27	360,000.00	(65,112.73)
Total Expenditures	647,235.55	623,707.07	$ 734,095.00	(110,387.93)
Receipts Over (Under) Expenditures	56,428.39	49,565.15		$ 144,265.15
Unencumbered Cash - Beginning	83,313.36	139,741.75		
Unencumbered Cash - Ending	$ 139,741.75	$ 189,306.90		

City of Ulysses, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
State of Kansas	$ 161,829.41	$ 153,077.09	$ 144,110.00	$ 8,967.09
Total Receipts	161,829.41	153,077.09	$ 144,110.00	$ 8,967.09
Expenditures				
Contractual Service	36,401.06	38,816.14	68,500.00	(29,683.86)
Commodities	72,871.72	93,676.07	98,050.00	(4,373.93)
Capital Outlay	79,700.55	17,352.45	533,338.00	(515,985.55)
Total Expenditures	188,973.33	149,844.66	$ 699,888.00	(550,043.34)
Receipts Over (Under) Expenditures	(27,143.92)	3,232.43		$ 559,010.43
Unencumbered Cash - Beginning	582,839.30	555,695.38		
Unencumbered Cash - Ending	$ 555,695.38	$ 558,927.81		

City of Ulysses, Kansas
Gas Well 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Royalty	$ 134,112.28	$ 187,385.16	$ 100,000.00	$ 87,385.16
Total Receipts	134,112.28	187,385.16	$ 100,000.00	$ 87,385.16
Expenditures				
General Expense				
Contractual Service	46,114.15	58,549.07	68,400.00	(9,850.93)
Commodities	6,086.81	15,794.90	10,000.00	5,794.90
Capital Outlay	-	943.25	106,101.00	(105,157.75)
Total General Expense	52,200.96	75,287.22	184,501.00	(109,213.78)
Non-Operating Expense				
Chamber of Commerce	14,500.00	14,500.00	14,500.00	-
Economic Development	50,000.00	25,000.00	25,000.00	-
Transfer to General Fund	-	100,000.00	-	100,000.00
Total Non-Operating Expense	64,500.00	139,500.00	39,500.00	100,000.00
Total Expenditures	116,700.96	214,787.22	$ 224,001.00	(9,213.78)
Receipts Over (Under) Expenditures	17,411.32	(27,402.06)		$ 96,598.94
Unencumbered Cash - Beginning	172,400.84	189,812.16		
Unencumbered Cash - Ending	$ 189,812.16	$ 162,410.10		

City of Ulysses, Kansas
Special Parks 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Liquor Tax	$ 6,181.66	$ 3,220.98	$ 2,966.00	$ 254.98
Total Receipts	6,181.66	3,220.98	$ 2,966.00	$ 254.98
Expenditures				
Capital Improvements	3,013.82	1,400.00	20,444.00	(19,044.00)
Total Expenditures	3,013.82	1,400.00	$ 20,444.00	(19,044.00)
Receipts Over (Under) Expenditures	3,167.84	1,820.98		$ 19,298.98
Unencumbered Cash - Beginning	17,078.29	20,246.13		
Unencumbered Cash - Ending	$ 20,246.13	$ 22,067.11		

City of Ulysses, Kansas
Special Alcohol and Drug 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Liquor Tax	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Capital Outlay	2,000.00	2,000.00	8,978.00	(6,978.00)
Total Expenditures	2,000.00	2,000.00	$ 8,978.00	(6,978.00)
Receipts Over (Under) Expenditures	(2,000.00)	(2,000.00)		$ 6,978.00
Unencumbered Cash - Beginning	10,978.12	8,978.12		
Unencumbered Cash - Ending	$ 8,978.12	$ 6,978.12		

City of Ulysses, Kansas
Gas Mitigation 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Transfer In	$ -	$ 48,477.94	$ -	$ 48,477.94
Total Receipts	-	48,477.94	$ -	$ 48,477.94
Expenditures				
Capital Outlay	-	-	-	-
Total Expenditures	-	-	$ -	-
Receipts Over (Under) Expenditures	-	48,477.94		$ 48,477.94
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	$ -	$ 48,477.94		

City of Ulysses, Kansas
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transers In	$ -	$ 200,000.00	$ -	$ 200,000.00
Total Receipts	-	200,000.00	$ -	$ 200,000.00
Expenditures				
Capital Outlay	101,623.23	118,918.56	223,559.00	(104,640.44)
Total Expenditures	101,623.23	118,918.56	$ 223,559.00	(104,640.44)
Receipts Over (Under) Expenditures	(101,623.23)	81,081.44		$ 304,640.44
Unencumbered Cash - Beginning	223,559.10	121,935.87		
Unencumbered Cash - Ending	$ 121,935.87	$ 203,017.31		

City of Ulysses, Kansas
Storm Diaster Aid 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Transfer In	$ -	$ 6,805.87	$ -	$ 6,805.87
Total Receipts	-	6,805.87	$ -	$ 6,805.87
Expenditures				
Capital Outlay	-	-	-	-
Total Expenditures	-	-	$ -	-
Receipts Over (Under) Expenditures	-	6,805.87		$ 6,805.87
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	$ -	$ 6,805.87		

Schedule 2-10

City of Ulysses, Kansas
American Rescue Plan Act 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)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Grant	$ 427,610.84	$ 427,610.84
Total Receipts	427,610.84	427,610.84
Expenditures		
Capital Outlay	-	262,804.72
Total Expenditures	-	262,804.72
Receipts Over (Under) Expenditures	427,610.84	164,806.12
Unencumbered Cash - Beginning	-	427,610.84
Unencumbered Cash - Ending	$ 427,610.84	$ 592,416.96

City of Ulysses, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Back Tax	$ 1,745.26	$ 463.43	$ 10,000.00	$ (9,536.57)
Motor Vehicle Tax	2,757.67	85.90	-	85.90
16/20 Heavy Use	95.16	3.96	-	3.96
Recreational Vehicle Tax	51.61	1.52	-	1.52
Special Assessments	11,969.47	13,291.97	-	13,291.97
Total Receipts	16,619.17	13,846.78	$ 10,000.00	$ 3,846.78
Expenditures				
Transfer to General Fund	39,969.00	21,779.00	21,779.00	-
Total Expenditures	39,969.00	21,779.00	$ 21,779.00	-
Receipts Over (Under) Expenditures	(23,349.83)	(7,932.22)		$ 3,846.78
Unencumbered Cash - Beginning	39,755.18	16,405.35		
Unencumbered Cash - Ending	$ 16,405.35	$ 8,473.13		

City of Ulysses, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Collection Fees	$ 1,251,917.27	$ 1,358,841.90	$ 980,000.00	$ 378,841.90
Miscellaneous	27,296.32	30,710.08	10,000.00	20,710.08
Water Protection Tax	12,858.58	14,082.71	11,000.00	3,082.71
Penalties	13,562.06	12,552.44	11,000.00	1,552.44
Connect Fees	10,870.00	14,060.00	9,000.00	5,060.00
Sales Tax	12,559.00	14,404.08	9,000.00	5,404.08
Reconnect Fees	13,483.82	8,990.00	6,000.00	2,990.00
Reimbursement	-	-	-	-
Total Receipts	1,342,547.05	1,453,641.21	$ 1,036,000.00	$ 417,641.21
Expenditures				
Operating Expense				
Personal Services	236,349.80	238,315.62	242,417.00	(4,101.38)
Contractual Services	417,467.66	329,460.52	343,900.00	(14,439.48)
Commodities	24,970.31	29,674.24	25,850.00	3,824.24
Capital Outlay	92,467.04	124,473.60	1,210,092.00	(1,085,618.40)
Non-Operating Expense				
Interest Expense	29,747.37	27,628.73	27,629.00	(0.27)
Miscellaneous	5,757.61	5,392.59	5,393.00	(0.41)
Revenue Bond Principal	103,671.18	106,154.84	106,155.00	(0.16)
Transfer to Other Funds	230,000.00	290,000.00	320,000.00	(30,000.00)
Total Expenditures	1,140,430.97	1,151,100.14	$ 2,281,436.00	(1,130,335.86)
Receipts Over (Under) Expenditures	202,116.08	302,541.07		$ 1,547,977.07
Unencumbered Cash - Beginning	1,512,536.20	1,714,652.28		
Unencumbered Cash - Ending	$ 1,714,652.28	$ 2,017,193.35		

City of Ulysses, Kansas
Sanitation Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Collection Fees	$ 745,493.62	$ 764,492.51	$ 680,000.00	$ 84,492.51
Penalties	9,983.64	8,648.94	7,000.00	1,648.94
Miscellaneous	43.40	-	-	-
Total Receipts	755,520.66	773,141.45	$ 687,000.00	$ 86,141.45
Expenditures				
Operating Expense				
Personal Services	149,278.38	152,886.37	143,114.00	9,772.37
Contractual Services	285,771.84	274,793.97	296,550.00	(21,756.03)
Commodities	28,538.32	40,293.88	34,500.00	5,793.88
Capital Outlay	24,597.00	267,651.29	896,860.00	(629,208.71)
Non-Operating Expense				
Transfer to Other Funds	110,000.00	140,000.00	140,000.00	-
Total Expenditures	598,185.54	875,625.51	$ 1,511,024.00	(635,398.49)
Receipts Over (Under) Expenditures	157,335.12	(102,484.06)		$ 721,539.94
Unencumbered Cash - Beginning	788,090.85	945,425.97		
Unencumbered Cash - Ending	$ 945,425.97	$ 842,941.91		

City of Ulysses, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Collection Fees	$ 354,272.54	$ 370,038.74	$ 340,000.00	$ 30,038.74
Penalties	5,225.25	4,841.14	4,800.00	41.14
Total Receipts	359,497.79	374,879.88	$ 344,800.00	$ 30,079.88
Expenditures				
Operating Expense				
Personal Services	134,580.31	137,334.94	129,811.00	7,523.94
Contractual Services	81,350.78	91,655.63	139,000.00	(47,344.37)
Commodities	19,279.60	22,805.29	32,000.00	(9,194.71)
Capital Outlay	3,425.00	-	180,196.00	(180,196.00)
Non-Operating Expense				
Transfer to Other Funds	110,000.00	110,000.00	110,000.00	-
Total Expenditures	348,635.69	361,795.86	$ 591,007.00	(229,211.14)
Receipts Over (Under) Expenditures	10,862.10	13,084.02		$ 259,291.02
Unencumbered Cash - Beginning	282,826.92	293,689.02		
Unencumbered Cash - Ending	$ 293,689.02	$ 306,773.04		

City of Ulysses, Kansas
Sewer Capital Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Collection Fees	$ 123,734.67	$ 125,392.46	$ 90,000.00	$ 35,392.46
Penalties	1,757.03	1,540.93	1,200.00	340.93
Total Receipts	125,491.70	126,933.39	$ 91,200.00	$ 35,733.39
Expenditures				
Contractual Services	-	-	15,000.00	(15,000.00)
Capital Outlay	9,329.00	380.15	727,239.00	(726,858.85)
Total Expenditures	9,329.00	380.15	$ 742,239.00	(741,858.85)
Receipts Over (Under) Expenditures	116,162.70	126,553.24		$ 777,592.24
Unencumbered Cash - Beginning	579,838.83	696,001.53		
Unencumbered Cash - Ending	$ 696,001.53	$ 822,554.77		

City of Ulysses, Kansas
Storm Water Utility
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Collection Fees	$ 85,609.65	$ 86,885.61	$ 70,000.00	$ 16,885.61
Penalties	1,227.20	1,053.38	900.00	153.38
Total Receipts	86,836.85	87,938.99	$ 70,900.00	$ 17,038.99
Expenditures				
Capital Outlay	69,996.00	69,996.00	753,399.00	(683,403.00)
Total Expenditures	69,996.00	69,996.00	$ 753,399.00	(683,403.00)
Receipts Over (Under) Expenditures	16,840.85	17,942.99		$ 700,441.99
Unencumbered Cash - Beginning	681,598.52	698,439.37		
Unencumbered Cash - Ending	$ 698,439.37	$ 716,382.36		

City of Ulysses, Kansas
Bentwood Golf Course Pro Shop
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Pullcarts/Misc	$ 3,496.00	$ 1,792.42	$ 18,000.00	$ (16,207.58)
Balls/Clubs/Covers	9,081.90	8,958.76	-	8,958.76
Gloves/Clothing	1,689.58	1,458.31	-	1,458.31
Food, Miscellaneous	14,593.19	13,634.54	-	13,634.54
Cart Rental	9,072.39	13,082.61	-	13,082.61
Sales Tax	3,053.46	3,353.23	-	3,353.23
Total Receipts	40,986.52	42,279.87	$ 18,000.00	$ 24,279.87
Expenditures				
Contractual Services	17,661.32	18,096.92	34,744.00	(16,647.08)
Commodities	17,062.29	17,724.96	27,000.00	(9,275.04)
Capital Outlay	-	-	-	-
Total Expenditures	34,723.61	35,821.88	$ 61,744.00	(25,922.12)
Receipts Over (Under) Expenditures	6,262.91	6,457.99		$ 50,201.99
Unencumbered Cash - Beginning	60,887.27	67,150.18		
Unencumbered Cash - Ending	$ 67,150.18	$ 73,608.17		

City of Ulysses, Kansas
Public Works 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers from Other Funds	$ 220,000.00	$ 220,000.00	$ 220,000.00	$ -
Total Receipts	220,000.00	220,000.00	$ 220,000.00	$ -
Expenditures				
Personal Services	138,650.26	139,786.87	139,798.00	(11.13)
Contractual Services	30,840.53	40,484.59	34,750.00	5,734.59
Commodities	21,265.31	25,835.36	19,600.00	6,235.36
Capital Outlay	-	4,455.15	82,146.00	(77,690.85)
Total Expenditures	190,756.10	210,561.97	$ 276,294.00	(65,732.03)
Receipts Over (Under) Expenditures	29,243.90	9,438.03		$ 65,732.03
Unencumbered Cash - Beginning	40,554.90	69,798.80		
Unencumbered Cash - Ending	$ 69,798.80	$ 79,236.83		

City of Ulysses, Kansas
Health Insurance 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Transfers From Other Funds	$ 740,000.00	$ 920,000.00	$ 960,000.00	$ (40,000.00)
Total Receipts	740,000.00	920,000.00	$ 960,000.00	$ (40,000.00)
Expenditures				
Personal Services	827,391.68	788,072.72	1,206,968.00	(418,895.28)
Contractual Services	4,444.07	4,635.44	6,000.00	(1,364.56)
Total Expenditures	831,835.75	792,708.16	$ 1,212,968.00	(420,259.84)
Receipts Over (Under) Expenditures	(91,835.75)	127,291.84		$ 380,259.84
Unencumbered Cash - Beginning	401,572.50	309,736.75		
Unencumbered Cash - Ending	$ 309,736.75	$ 437,028.59		

Schedule 3

City of Ulysses, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Aflac Flex Account	$ 8,714.58	$ 30,005.47	$ 30,332.94	$ 8,387.11
Court Bond Account	7,305.58	15,121.83	14,702.91	7,724.50
Total Agency Funds	$ 16,020.16	$ 45,127.30	$ 45,035.85	$ 16,111.61