CITY OF ANTHONY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2023

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For the Year Ended December 31, 2023

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INDEPENDENT AUDITORS' REPORT

To the Mayor and City Commission
City of Anthony, Kansas
Anthony, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters 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, 2023, 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' 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.

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.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an 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 and expenditures – actual and budget, and summary 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 the City as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated July 5, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

June 18, 2024

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 937,251	-	1,325,211	1,432,288	**830,174**	47,166	**877,340**
Special Purpose Funds							
Airport Fund	61,210	-	492,210	473,829	**79,591**	74,765	**154,356**
Employee Benefits Fund	333,496	-	485,657	471,261	**347,892**	-	**347,892**
Library Fund	-	-	61,495	61,495	**-**	-	**-**
Special Parks and Recreation Fund	26,942	-	6,478	716	**32,704**	23	**32,727**
Special Street and Highway Fund	103,078	-	55,112	5,788	**152,402**	107,290	**259,692**
Industrial Development Fund	20,297	-	1,041	1,064	**20,274**	-	**20,274**
Recreation Fund	-	-	90,181	90,181	**-**	-	**-**
Municipal Equipment Reserve Fund	121,277	-	51,953	20,000	**153,230**	9,893	**163,123**
Downtown Revitalization Loan Fund	1	-	-	-	**1**	-	**1**
Capital Improvements Fund	3,202,265	-	916,112	230,824	**3,887,553**	101,897	**3,989,450**
Transient Guest Tax Fund	3,394	-	9,335	10,516	**2,213**	-	**2,213**
Opioid Grant Fund	499	-	5,672	-	**6,171**	-	**6,171**
Wildlife and Parks Grant Fund	-	-	471,455	-	**471,455**	-	**471,455**
Economic Development Fund	-	-	108,943	-	**108,943**	-	**108,943**
Bond and Interest Funds							
Bond and Interest Fund	18,378	-	49,685	59,004	**9,059**	-	**9,059**
Series 2010 GO Bond Debt Service Fund	15,010	-	22,905	22,905	**15,010**	-	**15,010**
Water Debt Service Fund	166,497	-	199,101	199,102	**166,496**	-	**166,496**
WWTF Loan Fund	125,706	-	154,597	171,795	**108,508**	-	**108,508**
Series 2013 Water Bond Debt Service Reserve Fund	195,783	-	3,319	-	**199,102**	-	**199,102**
Series 2017 Electric Bond Fund	2,432,531	-	48,563	214,897	**2,266,197**	-	**2,266,197**
Series 2017 Electric Bond Debt Service Reserve Fund	214,898	-	-	-	**214,898**	-	**214,898**

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Business Funds							
Electric Utility Fund	$ 1,504,844	-	4,090,917	5,117,933	**477,828**	177,485	**655,313**
Sewage Utility Fund	429,189	-	554,844	508,883	**475,150**	12,464	**487,614**
Water Utility Fund	511,485	-	1,111,625	957,816	**665,294**	21,237	**686,531**
Electric System Reserve Fund	1,559,835	-	-	-	**1,559,835**	-	**1,559,835**
Electric System Equipment Replacement Fund	1,973,850	-	1,681,589	193,301	**3,462,138**	155,321	**3,617,459**
Sewer System Reserve Fund	155,000	-	-	-	**155,000**	-	**155,000**
Sewer Equipment Replacement Fund	81,454	-	20,000	7,448	**94,006**	7,448	**101,454**
Wastewater Lagoon Cleaning Fund	172,700	-	10,800	-	**183,500**	-	**183,500**
Water Reserve Fund	242,981	-	-	-	**242,981**	-	**242,981**
Water Equipment Replacement Fund	120,962	-	40,000	7,448	**153,514**	7,448	**160,962**
Trust Funds							
Wayne Dennis Fund	773,545	-	13,427	21,214	**765,758**	-	**765,758**
Public Relief Fund	25,011	-	101	1,074	**24,038**	-	**24,038**
Total Primary Government	15,529,369	-	12,082,328	10,280,782	**17,330,915**	722,437	**18,053,352**
Related Municipal Entities							
Recreation Commission Operations Fund	67,285	-	93,390	110,629	**50,046**	2,453	**52,499**
Public Library - General Fund	908,690	-	217,033	193,858	**931,865**	1,172	**933,037**
Total Related Municipal Entities	975,975	-	310,423	304,487	**981,911**	3,625	**985,536**
Total Primary Government (Excluding Agency Funds)	$ 16,505,344	-	12,392,751	10,585,269	**18,312,826**	726,062	**19,038,888**

Checking Accounts	$ **5,523,219**
Savings Accounts	**19,113**
Money Market Accounts	**32,364**
Petty Cash	**7,160**
Certificates of Deposit	**12,609,590**
Total Primary Government	**18,191,446**
Total Related Municipal Entities	**985,536**
Agency Funds per Schedule 3	**(138,094)**
Total Primary Government (Excluding Agency Funds)	$ **19,038,888**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

City of Anthony, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The City is a municipal corporation governed by an elected five-member commission. This financial statement presents the City (the municipality) and its related municipal entities, Anthony Public Library and Anthony Recreation Commission, shown below. The related municipal entities are included in the City's reporting entity because they were established to benefit the City and/or its constituents. This financial statement does not include the related municipal entity, Anthony Housing Authority, shown below.

Anthony Public Library

The City's Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City.

Anthony Recreation Commission

Anthony Recreation Commission consists of a 5-member board that oversees recreational activities. The recreation commission operates as a separate governing body, but the City levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928.

Anthony Housing Authority

The City's Housing Authority operates the City's housing projects. The housing authority can sue and be sued, and can buy, sell, or lease real property. Bond issuances must be approved by the City. Audited financial statements can be obtained by contacting the housing authority's office.

Basis of Presentation – Fund Accounting

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

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

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

Basis of Accounting

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

The 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.

Reimbursements

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

NOTE 2 – 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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.
b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
d. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 10 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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Municipal Equipment Reserve Fund, Downtown Revitalization Loan Fund, Capital Improvements Fund, Transient Guest Tax Fund, Opioid Grant Fund, Wildlife and Parks Grant Fund, and Economic Development Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

City of Anthony, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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.

K.S.A. 12-1225(h) authorizes the Public Library to invest private gift monies in the manner to best serve the interest of the Library.

The Public Library's investments are subject to credit risk and are recorded at fair value. As of December 31, 2023, the Public Library had the following investments and maturities:

Investment Type		Fair Value	Investment Maturities (in years) Less than One	Rating
Money Market	$	458,123	458,123	N/A
Mutual Funds		321,229	321,229	N/A

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 K.S.A. 9-1405. The Public Library's allocation of investments at December 31, 2023, was as follows:

Investments	Percentage of Investments
Money Market	58.78%
Mutual Funds	41.22%

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

At December 31, 2023, the City's carrying amount of deposits was $18,191,446 and the bank balance was $18,314,644. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $951,501 was covered by federal depository insurance and $17,363,143 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

At December 31, 2023, the Public Library's carrying amount of deposits was $153,685 and the bank balance was $160,628. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $160,628 was covered by federal depository insurance.

At December 31, 2023, the Recreation Commission's carrying amount of deposits was $52,499 and the bank balance was $52,499. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $52,499 was covered by federal depository insurance.

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. The City had no investments at December 31, 2023.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of Anthony, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2023 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Improvements Fund	12-1,118	$ 223,822
General Fund	Economic Development Fund	Commission	108,943
General Fund	Municipal Equipment Reserve Fund	12-1,117	51,953
Airport Fund	Capital Improvements Fund	12-1,118	62,764
Capital Improvements Fund	Airport Fund	12-1,118	37,156
Water Utility Fund	Water Equipment Replacement Fund	12-825d	40,000
Water Utility Fund	Water Debt Service Fund	12-825d	199,101
Water Utility Fund	Series 2013 Water Bond Debt Service Reserve Fund	12-825d	3,319
Water Utility Fund	Capital Improvements Fund	12-1,118	59,067
Water Utility Fund	General Fund	12-825d	39,150
Electric Utility Fund	Capital Improvements Fund	12-1,118	431,752
Electric Utility Fund	Electric System Equipment Replacement Fund	12-825d	1,681,589
Electric Utility Fund	General Fund	12-825d	166,991
Sewage Utility Fund	WWTF Loan Fund	14-568	154,597
Sewage Utility Fund	Sewer Equipment Replacement Fund	12-1,117	20,000
Sewage Utility Fund	Wastewater Lagoon Cleaning Fund	14-568	10,800
Sewage Utility Fund	General Fund	12-825d	29,250
Sewage Utility Fund	Capital Improvements Fund	12-1,118	57,000
Recreation Fund	Capital Improvements Fund	12-1,118	18,319
Recreation Fund	Series 2010 GO Bond Debt Service Fund	Commission	22,905

NOTE 5 – LITIGATION

City of Anthony, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the City.

NOTE 6 – RISK MANAGEMENT

City of Anthony, Kansas and Anthony Public Library are exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

City of Anthony, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – RELATED PARTY TRANSACTIONS

The **City of Anthony, Kansas** paid Strong's Insurance, Inc. $349,370 for services provided and EMC Insurance $202 for services provided during the year ended December 31, 2023. The City's insurance

agent is related to a City Commissioner.

NOTE 9 – DEFERRED COMPENSATION PLAN

City of Anthony, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The City is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
City of Anthony, Kansas 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $127,885 for the year ended December 31, 2023.

At December 31, 2023, contributions to the pension plan from the Public Library were $1,681.

Net Pension Liability

At December 31, 2023, the City's and Anthony Public Library's proportionate share of the collective net pension liability reported by KPERS was $1,483,366 and $15,860, respectively. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term

debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

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

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

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

NOTE 12 – COMPENSATED ABSENCES

Paid Time Off

Paid time off shall be earned for continuous service beginning with the most recent date of employment. No more than 80 hours of accrued paid time off may be carried over from one calendar year to the next. Full-time employees accrue paid time off according to the following schedule:

Years Worked	Amount Earned Per Month
0-4	12 hours/month
5-9	14 hours/month
10-14	16 hours/month
15-19	18 hours/month
20+	20 hours/month

Part-time employees who work at least 20 hours or more per week shall earn paid time off at the rate of six hours for each month of employment. Seasonal and temporary employees shall not earn paid time off. Upon termination, employees who have worked for the City for at least three consecutive years shall be compensated for all earned but unused paid time off up to 80 hours at their final rate of pay, provided that the employee separated in good standing from the City.

Anthony Public Library's compensated absences policy allows salaried employees to earn three weeks of paid time off a year. Hourly employees are not offered any paid time off benefits. No accrued paid time off can be carried over from one calendar year to the next.

Sick Bank Leave

Full-time employees shall be eligible to bank additional hours for the purpose of having paid leave in absence of PTO for leave resulting from illness, accidents, or other physical or mental incapacity. An employee may transfer earned but unused Paid Time Off leave at the end of the year into the employee's Sick Bank. No employee may accumulate more than 850 hours in their Sick Bank. Upon termination, an

employee shall be compensated at a rate of $1 per hour for each unused Sick Bank hour, provided that the employee separated in good standing from the City.

Anthony Public Library does not include any Sick Bank leave as a benefit to any of its employees.

NOTE 13 – REVITALIZATION AND INDUSTRIAL DEVELOPMENT LOANS

The City and the Industrial Development Board make loans to businesses within the **City of Anthony, Kansas**. These loans are for businesses in a designated downtown area for the purpose of building improvements. Up to 80% of the total loan for the business can be financed through the Industrial Development Board. The Downtown Committee reviews the loans and determines the amount of collateral needed. These loans have maturities of 15 years and interest rates ranging from 1% to 1.1%.

A promissory note was approved for the Anthony Golf Club to assist in upgrades of the irrigation system. This is a 15 year note that was entered into on December 15, 2015. The lease has an interest rate of 1%. The first payment of $4,616 was due August 1, 2016 and each year thereafter until paid in full. On June 20, 2017, commission agreed to the Promissory Note Agreement No. 1 amendment to adjust the original balance of the note to the actual amount borrowed. The balance of the note at December 31, 2023 was $28,160.

NOTE 14 – DEBT RESTRICTIONS AND COVENANTS

Water System Revenue Bonds

During the year ended December 31, 2013, the City issued Water Utility System Revenue Bonds in the amount of $4,998,000. The bonds were issued for the purpose of providing funds to pay for costs of acquiring, constructing, reconstructing, altering, repairing, improving or enlarging the water utility system of the City.

In connection with the bond issue, the City has made certain covenants and agreements to provide for the payment and security thereof. Under the terms of City Ordinance No. S-241, the City is required to meet certain requirements for “net revenues”, bond reserve accounts, rate covenants, tax covenants, depreciation and replacement reserves, and bond and interest payment accounts.

For the year ended December 31, 2023, the System had “net revenues”, as computed under the bond resolution, in the amount of $548,556. Thus, net revenues were in excess of the 110% of the debt service requirement in the bond resolution.

The following schedule presents the computation of “net revenues” in accordance with the resolution.

	Water Utility Fund
Revenues	$ **1,111,624**
Lake Revenues	**(19,482)**
Total Revenues	**1,092,142**
Expenditures	**957,815**
Lake Maintenance	**(73,593)**
Transfers Out	**(340,636)**
Total Expenditures	**543,586**
Net Revenues	**548,556**

	$	
Debt Service Requirement for 2023		**199,102**
Additional 10% Obligation		**19,910**
Total "Net Revenue" Covenant Obligation		**219,012**
Operational Revenue Exceeding Rate Covenant Net Revenues	$	**329,544**

Electric System Revenue Bonds
During the year ended December 31, 2017, the City issued Electric Utility System Revenue Bonds in the amount of $3,000,000. The bonds were issued for the purpose of providing funds to pay for costs of acquiring, constructing, and installation of new 138kV interconnect, 25kV tie line and power plant improvements, including necessary substation and transformer improvements, site and right-of-way, engineering, materials, labor and all improvements appurtenant thereto of the electric utility system of the City.

In connection with the bond issue, the City has made certain covenants and agreements to provide for the payment and security thereof. Under the terms of City Ordinance No. S-277, the City is required to meet certain requirements for "net revenues", bond reserve accounts, rate covenants, tax covenants, depreciation and replacement reserves, and bond and interest payment accounts.

For the year ended December 31, 2023, the System had "net revenues", as computed under the bond resolution, in the amount of $1,253,316. Thus, net revenues were in excess of the 125% of the debt service requirement in the bond resolution.

The following schedule presents the computation of "net revenues" in accordance with the resolution.

	Electric Utility Fund	
Revenues	$	**4,090,917**
Expenditures		**5,117,933**
Transfers Out		**(2,280,332)**
Total Expenditures		**2,837,601**
Net Revenues		**1,253,316**
Debt Service Requirement for 2023		**210,510**
Additional 25% Obligation		**52,627**
Total "Net Revenue" Covenant Obligation		**263,137**
Operational Revenue Exceeding Rate Covenant Net Revenues	$	**990,179**

KDHE Wastewater Treatment Loan
City of Anthony, Kansas entered into a loan agreement with the Kansas Department of Health and Environment to fund improvements to the sewer treatment plant in the amount of $3,587,212, of which $1,603,594 has been forgiven by the Kansas Department of Health and Environment. The loan agreement requires that the City provide for the repayment of this loan by providing dedicated funds. The

City is in compliance with this requirement as of December 31, 2023 as it is providing dedicated funds through a combination of sewer rates and fees charged.

City of Anthony, Kansas entered into a loan agreement with the Kansas Department of Health and Environment to fund improvements to the sewer treatment plant in the amount of $1,117,400, of which $500,000 has been forgiven by the Kansas Department of Health and Environment. The loan agreement requires that the City provide for the repayment of this loan by providing dedicated funds. The City is in compliance with this requirement as of December 31, 2023 as it is providing dedicated funds through a combination of sewer rates and fees charged.

NOTE 15 – LONG-TERM DEBT

City of Anthony, Kansas has the following types of long-term debt.

General Obligation Bonds

In 2008, the City issued $255,000 in Main Trafficway Project Bonds – Series 2008 for the purpose of providing funds for main traffic way improvements.

In 2009, the City issued $355,000 in Series 2009A Bonds for the purpose of sewer line, street, and tennis court improvements.

In 2010, the City issued $280,000 in Series 2010A Bonds for the purpose of swimming pool improvements.

Revenue Bonds

In 2013, the City issued $4,998,000 in Series 2013 Water Utility System Revenue Bonds for the purpose of water utility system improvements.

In 2017, the City issued $3,000,000 in Series 2017 Electric Utility System Revenue Bonds for the purpose of acquiring, contracting and installing new lines and power plant improvements.

KDHE Loans

On December 31, 2008, the City entered into a revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the State of Kansas for $313,713 for the purpose of wastewater treatment improvements. On September 15, 2020, the City entered in a final revolving loan amendment agreement with the Kansas Department of Health and Environment, increasing the loan amount to $3,587,212.

On July 22, 2021, the City entered into a revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the State of Kansas for $1,117,400 for the purpose of wastewater treatment improvements.

Lease Obligations

The City has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

Changes in long-term liabilities for the City for the year ended December 31, 2023 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
General Obligation Bonds									
Series 2008 - Main Trafficway Project	3.50 - 4.25%	2008	$ 255,000	2023	$ 25,000	-	(25,000)	**-**	1,063
Series 2009A - Sunrise Addition and Tennis Court	3.45 - 5.40%	2009	355,000	2024	60,000	-	(30,000)	**30,000**	2,940
Series 2010A - Pool	3.25 - 4.15%	2010	280,000	2025	70,000	-	(20,000)	**50,000**	2,905
Total General Obligation Bonds					155,000	-	(75,000)	**80,000**	6,908
Revenue Bonds									
Series 2013 Water Utility System Revenue Bonds	2.50%	2013	4,998,000	2053	4,259,859	-	(92,605)	**4,167,254**	106,496
Series 2017 Electric Utility System Revenue Bonds	2.20-5.00%	2017	3,000,000	2037	2,450,000	-	(135,000)	**2,315,000**	79,898
Total Revenue Bonds					6,709,859	-	(227,605)	**6,482,254**	186,394
KDHE Loans									
KDHE Project No. C20-1775-01	3.13%	2008	3,587,212	2030	1,009,019	-	(121,349)	**887,670**	28,193
KDHE Project No. C20-3005-01	1.33%	2021	1,117,400	2042	345,489	-	(13,937)	**331,552**	1,103
Total KDHE Loans					1,354,508	-	(135,286)	**1,219,222**	29,296
Finance Leases									
Caterpillar 120M2 Road Grader	3.55%	2018	162,834	2023	34,880	-	(34,880)	**-**	693
2021 Dodge Durango	1.69%	2021	32,773	2025	21,155	-	(8,078)	**13,077**	299
Total Finance Leases					56,035	-	(42,958)	**13,077**	992
Total Contractual Indebtedness					$ 8,275,402	-	(480,849)	**7,794,553**	223,590

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

	YEAR										
	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2048	2049-2053	**Total**
Principal											
General Obligation Bonds	$ 55,000	25,000	-	-	-	-	-	-	-	-	**80,000**
Revenue Bonds	229,920	237,293	244,726	247,219	254,774	1,389,494	1,413,676	722,602	817,558	924,992	**6,482,254**
KDHE Loans	140,624	144,779	149,061	153,474	158,023	305,789	90,567	76,905	-	-	**1,219,222**
Finance Leases	8,217	4,860	-	-	-	-	-	-	-	-	**13,077**
Total Principal	**433,761**	**411,932**	**393,787**	**400,693**	**412,797**	**1,695,283**	**1,504,243**	**799,507**	**817,558**	**924,992**	**7,794,553**
Interest											
General Obligation Bonds	3,545	1,038	-	-	-	-	-	-	-	-	**4,583**
Revenue Bonds	179,691	174,348	168,556	162,293	155,677	663,062	431,323	272,906	177,950	70,516	**2,456,322**
KDHE Loans	31,170	27,015	22,734	18,321	13,771	21,222	8,459	2,318	-	-	**145,010**
Finance Leases	160	28	-	-	-	-	-	-	-	-	**188**
Total Interest	**214,566**	**202,429**	**191,290**	**180,614**	**169,448**	**684,284**	**439,782**	**275,224**	**177,950**	**70,516**	**2,606,103**
Total Principal and Interest	$ **648,327**	**614,361**	**585,077**	**581,307**	**582,245**	**2,379,567**	**1,944,025**	**1,074,731**	**995,508**	**995,508**	**10,400,656**

CITY OF ANTHONY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

CITY OF ANTHONY, KANSAS
Summary of Expenditures - Actual and Budget
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 1,589,767	-	1,589,767	**1,432,288**	(157,479)
Special Purpose Funds					
Airport Fund	1,136,053	-	1,136,053	**473,829**	(662,224)
Employee Benefits Fund	866,750	-	866,750	**471,261**	(395,489)
Library Fund	67,520	-	67,520	**61,495**	(6,025)
Special Parks and Recreation Fund	29,104	-	29,104	**716**	(28,388)
Special Street and Highway Fund	269,525	-	269,525	**5,788**	(263,737)
Industrial Development Fund	24,191	-	24,191	**1,064**	(23,127)
Recreation Fund	95,451	-	95,451	**90,181**	(5,270)
Bond and Interest Fund					
Bond and Interest Fund	66,004	-	66,004	**59,004**	(7,000)
Business Funds					
Electric Utility Fund	8,274,626	-	8,274,626	**5,117,933**	(3,156,693)
Sewage Utility Fund	773,886	-	773,886	**508,883**	(265,003)
Water Utility Fund	1,302,257	-	1,302,257	**957,816**	(344,441)
Related Municipal Entity					
Recreation Commission Operations Fund	177,343	-	177,343	**110,629**	(66,714)

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 644,026	**625,954**	646,008	(20,054)
Intergovernmental	29,220	**29,220**	30,000	(780)
State of Kansas - Liquor Tax	6,033	**6,478**	4,603	1,875
Local Retail Sales Tax	185,210	**188,927**	200,000	(11,073)
Fines and Fees	25,770	**26,786**	19,000	7,786
Charges for Service	39,600	**39,600**	39,600	-
Interest	39,508	**54,198**	25,000	29,198
Building Rent	1,265	**2,120**	1,000	1,120
Franchise Fees	54,243	**68,382**	40,000	28,382
Licenses and Permits	5,935	**4,925**	5,000	(75)
Federal Aid	4,905	**-**	-	-
State Aid	654	**-**	-	-
Reimbursements	56,478	**54,548**	45,000	9,548
Miscellaneous	13,210	**9,466**	8,000	1,466
Transfers In	257,475	**235,391**	238,400	(3,009)
Neighborhood Revitalization Rebate	(24,883)	**(20,784)**	(26,000)	5,216
Total Receipts	1,338,649	**1,325,211**	1,275,611	49,600
Expenditures				
General Administration	97,675	**129,070**	133,650	(4,580)
Streets	292,519	**309,442**	351,452	(42,010)
Planning and Zoning	9,151	**15,399**	33,250	(17,851)
Police	335,352	**443,110**	503,788	(60,678)
Fire	75,051	**60,274**	68,756	(8,482)
Golf Course	45,704	**49,211**	43,000	6,211
Building Maintenance	1,914	**30,089**	119,996	(89,907)
Park	17,973	**9,083**	20,500	(11,417)
Tree Board	-	**1,892**	3,000	(1,108)
Transfers Out	244,017	**384,718**	252,850	131,868
Cash Forward	-	**-**	59,525	(59,525)
Total Expenditures	1,119,356	**1,432,288**	1,589,767	(157,479)
Receipts Over (Under) Expenditures	219,293	**(107,077)**		
Unencumbered Cash - Beginning	717,958	**937,251**		
Unencumbered Cash - Ending	$ 937,251	**830,174**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 37,615	**37,129**	38,450	(1,321)
Gas Sales	54,438	**19,170**	110,000	(90,830)
Lease and Rental Income	11,577	**14,585**	13,552	1,033
State and Federal Grants	6,185	**385,406**	800,000	(414,594)
Miscellaneous	443	**-**	-	-
Transfers In	-	**37,156**	56,000	(18,844)
Neighborhood Revitalization Rebate	(1,489)	**(1,236)**	(1,500)	264
Total Receipts	108,769	**492,210**	1,016,502	(524,292)
Expenditures				
Personal Services	4,946	**3,382**	4,900	(1,518)
Contractual Services	19,599	**15,247**	18,220	(2,973)
Commodities	75,301	**16,776**	116,000	(99,224)
Capital Outlay	70,400	**375,660**	820,000	(444,340)
Cares Act Expenditures	-	**-**	37,780	(37,780)
Cash Forward	-	**-**	100,933	(100,933)
Transfers Out	20,000	**62,764**	38,220	24,544
Total Expenditures	190,246	**473,829**	1,136,053	(662,224)
Receipts Over (Under) Expenditures	(81,477)	**18,381**		
Unencumbered Cash - Beginning	142,687	**61,210**		
Unencumbered Cash - Ending	$ 61,210	**79,591**		

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

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes	$	210,838	**204,430**	210,376	(5,946)
Employee Contributions		97,004	**28,210**	131,700	(103,490)
Employer Contributions		220,853	**259,783**	307,300	(47,517)
Neighborhood Revitalization Rebate		(8,124)	**(6,766)**	(9,000)	2,234
Total Receipts		520,571	**485,657**	640,376	(154,719)
Expenditures					
Social Security		37,398	**40,648**	678,700	(638,052)
Health and Life Insurance		367,317	**370,184**	-	370,184
Retirement		47,836	**48,998**	-	48,998
Miscellaneous		1,119	**1,174**	15,050	(13,876)
Workers Compensation		11,108	**10,257**	-	10,257
Cash Forward		-	**-**	173,000	(173,000)
Total Expenditures		464,778	**471,261**	866,750	(395,489)
Receipts Over (Under) Expenditures		55,793	**14,396**		
Unencumbered Cash - Beginning		277,703	**333,496**		
Unencumbered Cash - Ending	$	333,496	**347,892**		

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

		Current Year			
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 66,021	**63,601**	70,520	(6,919)
Neighborhood Revitalization Rebate	(2,538)	**(2,106)**	(3,000)	894
Total Receipts	63,483	**61,495**	67,520	(6,025)
Expenditures				
Appropriations to Library Board	63,483	**61,495**	67,520	(6,025)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State of Kansas - Liquor Tax	$ 6,032	**6,478**	4,603	1,875
Expenditures				
Contractual Services	698	**716**	1,050	(334)
Commodities	-	**-**	5,000	(5,000)
Capital Outlay	-	**-**	23,054	(23,054)
Total Expenditures	698	**716**	29,104	(28,388)
Receipts Over (Under) Expenditures	5,334	**5,762**		
Unencumbered Cash - Beginning	21,608	**26,942**		
Unencumbered Cash - Ending	$ 26,942	**32,704**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State of Kansas - Fuel Tax	$ 55,106	**55,112**	57,550	(2,438)
Expenditures				
Personal Services	9,798	**5,788**	11,000	(5,212)
Contractual Services	-	**-**	75,000	(75,000)
Commodities	200	**-**	76,249	(76,249)
Capital Outlay	107,276	**-**	107,276	(107,276)
Total Expenditures	117,274	**5,788**	269,525	(263,737)
Receipts Over (Under) Expenditures	(62,168)	**49,324**		
Unencumbered Cash - Beginning	165,246	**103,078**		
Unencumbered Cash - Ending	$ 103,078	**152,402**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements	$ 933	**1,041**	1,033	8
Expenditures				
Contractual Services	3,194	**1,064**	24,191	(23,127)
Receipts Over (Under) Expenditures	(2,261)	**(23)**		
Unencumbered Cash - Beginning	22,558	**20,297**		
Unencumbered Cash - Ending	$ 20,297	**20,274**		

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

		Current Year			
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 50,816	**48,957**	55,451	(6,494)
Pool Improvement Charge	40,674	**41,224**	42,000	(776)
Neighborhood Revitalization Rebate	(1,953)	**-**	(2,000)	(2,000)
Total Receipts	89,537	**90,181**	95,451	(9,270)
Expenditures				
Appropriations	48,864	**48,957**	53,451	(4,494)
Transfers Out	40,673	**41,224**	42,000	(776)
Total Expenditures	89,537	**90,181**	95,451	(5,270)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

CITY OF ANTHONY, KANSAS
Municipal Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	24,113	**51,953**
Expenditures			
Contractual Services		14,272	**20,000**
Receipts Over (Under) Expenditures		9,841	**31,953**
Unencumbered Cash - Beginning		111,436	**121,277**
Unencumbered Cash - Ending	$	121,277	**153,230**

Schedule 2-10

CITY OF ANTHONY, KANSAS
Downtown Revitalization Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		1	**1**
Unencumbered Cash - Ending	$	1	**1**

CITY OF ANTHONY, KANSAS
Capital Improvements Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursements	$	13,700	**-**
Federal Aid		23,578	**14,106**
State Aid		18,612	**-**
Donations		-	**25,000**
Interest		-	**24,282**
Transfers In		2,161,520	**852,724**
Total Receipts		2,217,410	**916,112**
Expenditures			
Capital Outlay		640,893	**193,668**
Transfers Out		-	**37,156**
Total Expenditures		640,893	**230,824**
Receipts Over (Under) Expenditures		1,576,517	**685,288**
Unencumbered Cash - Beginning		1,625,748	**3,202,265**
Unencumbered Cash - Ending	$	3,202,265	**3,887,553**

CITY OF ANTHONY, KANSAS
Transient Guest Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transient Guest Tax	$	7,812	**9,335**
Expenditures			
Community Projects		15,098	**10,516**
Receipts Over (Under) Expenditures		(7,286)	**(1,181)**
Unencumbered Cash - Beginning		10,680	**3,394**
Unencumbered Cash - Ending	$	3,394	**2,213**

Schedule 2-13

CITY OF ANTHONY, KANSAS
ARPA and BASE Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Grant Proceeds	$	157,951	**-**
Expenditures			
Capital Outlay		315,901	**-**
Receipts Over (Under) Expenditures		(157,950)	**-**
Unencumbered Cash - Beginning		157,950	**-**
Unencumbered Cash - Ending	$	-	**-**

CITY OF ANTHONY, KANSAS
Opioid Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid	$	**-**	**5,672**
Grant Proceeds		499	**-**
Total Receipts		499	**5,672**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		499	**5,672**
Unencumbered Cash - Beginning		-	**499**
Unencumbered Cash - Ending	$	499	**6,171**

Schedule 2-15

CITY OF ANTHONY, KANSAS
Wildlife and Parks Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Grant Receipts	$	-	**471,455**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**471,455**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**471,455**

Schedule 2-16

CITY OF ANTHONY, KANSAS
Economic Development Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**108,943**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**108,943**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**108,943**

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

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts					
Taxes	$	48,333	**39,617**	40,131	(514)
Special Assessments		11,017	**11,336**	11,450	(114)
Neighborhood Revitalization Rebate		(1,715)	**(1,268)**	(2,300)	1,032
Total Receipts		57,635	**49,685**	49,281	404
Expenditures					
Principal		50,000	**55,000**	55,000	-
Interest		6,240	**4,003**	4,003	-
Commission and Postage		1	**1**	1	-
Cash Forward		-	**-**	7,000	(7,000)
Total Expenditures		56,241	**59,004**	66,004	(7,000)
Receipts Over (Under) Expenditures		1,394	**(9,319)**		
Unencumbered Cash - Beginning		16,984	**18,378**		
Unencumbered Cash - Ending	$	18,378	**9,059**		

CITY OF ANTHONY, KANSAS
Series 2010 GO Bond Debt Service Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	23,735	**22,905**
Expenditures			
Principal		20,000	**20,000**
Interest		3,735	**2,905**
Total Expenditures		23,735	**22,905**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		15,010	**15,010**
Unencumbered Cash - Ending	$	15,010	**15,010**

CITY OF ANTHONY, KANSAS
Water Debt Service Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	199,101	**199,101**
Expenditures			
Principal		90,346	**92,605**
Interest		108,755	**106,497**
Total Expenditures		199,101	**199,102**
Receipts Over (Under) Expenditures		-	**(1)**
Unencumbered Cash - Beginning		166,497	**166,497**
Unencumbered Cash - Ending	$	166,497	**166,496**

CITY OF ANTHONY, KANSAS
WWTF Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**154,597**
Expenditures			
Principal		117,638	**135,286**
Interest and Fees		34,973	**36,509**
Total Expenditures		152,611	**171,795**
Receipts Over (Under) Expenditures		(152,611)	**(17,198)**
Unencumbered Cash - Beginning		278,317	**125,706**
Unencumbered Cash - Ending	$	125,706	**108,508**

Schedule 2-21

CITY OF ANTHONY, KANSAS
Series 2013 Electric Bond Debt Service Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Miscellaneous		2,422	**-**
Receipts Over (Under) Expenditures		(2,422)	**-**
Unencumbered Cash - Beginning		2,422	**-**
Unencumbered Cash - Ending	$	-	**-**

Schedule 2-22

CITY OF ANTHONY, KANSAS
Series 2013 Water Bond Debt Service Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	19,910	**3,319**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		19,910	**3,319**
Unencumbered Cash - Beginning		175,873	**195,783**
Unencumbered Cash - Ending	$	195,783	**199,102**

CITY OF ANTHONY, KANSAS
Series 2017 Electric Bond Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	1,068,458	**-**
Interest		15,891	**48,563**
Total Receipts		1,084,349	**48,563**
Expenditures			
Principal		130,000	**135,000**
Interest		84,123	**79,897**
Total Expenditures		214,123	**214,897**
Receipts Over (Under) Expenditures		870,226	**(166,334)**
Unencumbered Cash - Beginning		1,562,305	**2,432,531**
Unencumbered Cash - Ending	$	2,432,531	**2,266,197**

CITY OF ANTHONY, KANSAS
Series 2017 Electric Bond Debt Service Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		214,898	**214,898**
Unencumbered Cash - Ending	$	214,898	**214,898**

CITY OF ANTHONY, KANSAS
Sewer Lagoon Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
KDHE Loan Proceeds	$	825,489	**-**
Expenditures			
Professional Fees		101,139	**-**
Capital Outlay		724,350	**-**
Total Expenditures		825,489	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

Schedule 2-26

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Metered Electric Sales	$ 3,768,817	**3,562,603**	5,628,500	(2,065,897)
Penalties	32,518	**30,006**	30,000	6
Reimbursements	368,051	**323,755**	400,000	(76,245)
Franchise Fees	189,077	**166,991**	300,000	(133,009)
Miscellaneous	-	**4**	-	4
Interest	2,410	**3,080**	4,000	(920)
Connect and Nonpayment Fees	3,303	**4,478**	2,000	2,478
Total Receipts	4,364,176	**4,090,917**	6,364,500	(2,273,583)
Expenditures				
Administration	197,810	**234,107**	379,550	(145,443)
Production	2,291,059	**2,010,739**	3,819,590	(1,808,851)
Distribution	715,143	**583,500**	872,346	(288,846)
Capital Outlay	51,960	**9,255**	77,500	(68,245)
Miscellaneous	105	**-**	-	-
Transfers Out	2,796,108	**2,280,332**	2,760,898	(480,566)
Cash Forward	-	**-**	364,742	(364,742)
Total Expenditures	6,052,185	**5,117,933**	8,274,626	(3,156,693)
Receipts Over (Under) Expenditures	(1,688,009)	**(1,027,016)**		
Unencumbered Cash - Beginning	3,192,853	**1,504,844**		
Unencumbered Cash - Ending	$ 1,504,844	**477,828**		

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

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Service Charge	$	550,388	**547,126**	565,000	(17,874)
Penalties		5,084	**5,185**	7,000	(1,815)
Reimbursements		6,489	**2,533**	4,500	(1,967)
Federal Aid		7,776	**-**	-	-
State Aid		1,037	**-**	-	-
Sale of Equipment		1,118	**-**	-	-
Total Receipts		571,892	**554,844**	576,500	(21,656)
Expenditures					
Administration		50,818	**62,580**	69,150	(6,570)
Treatment		155,578	**174,656**	224,733	(50,077)
Capital Outlay		1,046	**-**	5,000	(5,000)
Cash Forward		-	**-**	203,356	(203,356)
Transfers Out		195,050	**271,647**	271,647	-
Total Expenditures		402,492	**508,883**	773,886	(265,003)
Receipts Over (Under) Expenditures		169,400	**45,961**		
Unencumbered Cash - Beginning		259,789	**429,189**		
Unencumbered Cash - Ending	$	429,189	**475,150**		

Schedule 2-28

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Metered Water Sales	$ 1,086,484	**1,039,673**	950,000	89,673
Licenses and Fees	20,851	**22,282**	15,000	7,282
Lake Leases	5,327	**6,450**	6,000	450
Bulk Water Sales-Resale	14,030	**17,808**	10,000	7,808
Penalties	7,648	**7,345**	7,000	345
Reimbursements	9,344	**2,419**	6,500	(4,081)
Interest	301	**458**	500	(42)
Lake Maintenance and Improvement	10,129	**10,132**	6,500	3,632
Community Lake Assistance	2,900	**2,900**	2,900	-
Connect and Nonpayment Fees	2,743	**2,158**	1,500	658
Total Receipts	1,159,757	**1,111,625**	1,005,900	105,725
Expenditures				
Administration	120,291	**138,944**	159,350	(20,406)
Production	79,996	**96,200**	90,650	5,550
Distribution	282,558	**308,442**	385,780	(77,338)
Capital Outlay	-	**-**	5,000	(5,000)
Lake Maintenance	102,877	**73,593**	142,865	(69,272)
Cash Forward	-	**-**	177,543	(177,543)
Transfers Out	1,011,264	**340,637**	341,069	(432)
Total Expenditures	1,596,986	**957,816**	1,302,257	(344,441)
Receipts Over (Under) Expenditures	(437,229)	**153,809**		
Unencumbered Cash - Beginning	948,714	**511,485**		
Unencumbered Cash - Ending	$ 511,485	**665,294**		

CITY OF ANTHONY, KANSAS
Electric System Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		1,559,835	**1,559,835**
Unencumbered Cash - Ending	$	1,559,835	**1,559,835**

CITY OF ANTHONY, KANSAS
Electric System Equipment Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	478,352	**1,681,589**
Expenditures			
Capital Outlay		124,110	**193,301**
Transfers Out		278,352	**-**
Total Expenditures		402,462	**193,301**
Receipts Over (Under) Expenditures		75,890	**1,488,288**
Unencumbered Cash - Beginning		1,897,960	**1,973,850**
Unencumbered Cash - Ending	$	1,973,850	**3,462,138**

CITY OF ANTHONY, KANSAS
Sewer System Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	75,000	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		75,000	**-**
Unencumbered Cash - Beginning		80,000	**155,000**
Unencumbered Cash - Ending	$	155,000	**155,000**

CITY OF ANTHONY, KANSAS
Sewer Equipment Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	75,000	**20,000**
Expenditures			
Capital Outlay		-	**7,448**
Receipts Over (Under) Expenditures		75,000	**12,552**
Unencumbered Cash - Beginning		6,454	**81,454**
Unencumbered Cash - Ending	$	81,454	**94,006**

CITY OF ANTHONY, KANSAS
Wastewater Lagoon Cleaning Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	10,800	**10,800**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		10,800	**10,800**
Unencumbered Cash - Beginning		161,900	**172,700**
Unencumbered Cash - Ending	$	172,700	**183,500**

CITY OF ANTHONY, KANSAS
Water Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursements	$	648	**-**
Transfers In		139,000	**-**
Total Receipts		139,648	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		139,648	**-**
Unencumbered Cash - Beginning		103,333	**242,981**
Unencumbered Cash - Ending	$	242,981	**242,981**

CITY OF ANTHONY, KANSAS
Water Equipment Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	53,000	**40,000**
Expenditures			
Capital Outlay		-	**7,448**
Receipts Over (Under) Expenditures		53,000	**32,552**
Unencumbered Cash - Beginning		67,962	**120,962**
Unencumbered Cash - Ending	$	120,962	**153,514**

CITY OF ANTHONY, KANSAS
Wayne Dennis Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	3,405	**13,427**
Expenditures			
Community Projects		12,500	**21,214**
Receipts Over (Under) Expenditures		(9,095)	**(7,787)**
Unencumbered Cash - Beginning		782,640	**773,545**
Unencumbered Cash - Ending	$	773,545	**765,758**

CITY OF ANTHONY, KANSAS
Public Relief Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous	$	61	**101**
Expenditures			
Miscellaneous		1,020	**1,074**
Receipts Over (Under) Expenditures		(959)	**(973)**
Unencumbered Cash - Beginning		25,970	**25,011**
Unencumbered Cash - Ending	$	25,011	**24,038**

CITY OF ANTHONY, KANSAS
Recreation Commission Operations Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Appropriations	$ 48,864	**48,957**	53,451	(4,494)
Swimming Pool Receipts	10,342	**9,035**	10,000	(965)
Swim Team	1,190	**570**	2,000	(1,430)
Concession Receipts	4,787	**4,718**	6,500	(1,782)
Program Receipts	8,370	**7,060**	6,000	1,060
Soccer	1,960	**1,500**	2,000	(500)
Donations	2,470	**4,800**	20,000	(15,200)
Reimbursements	1,461	**-**	2,000	(2,000)
Grants	7,106	**16,750**	15,000	1,750
Total Receipts	86,550	**93,390**	116,951	(23,561)
Expenditures				
Personal Services	41,514	**50,751**	50,400	351
Contractual Services	21,243	**25,005**	25,300	(295)
Commodities	22,848	**23,619**	23,000	619
Capital Outlay	-	**-**	20,000	(20,000)
Grant Expenditures	-	**-**	15,000	(15,000)
Soccer	1,333	**761**	2,000	(1,239)
Ball Field Improvements	10,243	**10,493**	15,000	(4,507)
Cash Forward	-	**-**	26,643	(26,643)
Total Expenditures	97,181	**110,629**	177,343	(66,714)
Receipts Over (Under) Expenditures	(10,631)	**(17,239)**		
Unencumbered Cash - Beginning	77,916	**67,285**		
Unencumbered Cash - Ending	$ 67,285	**50,046**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Appropriations From City	$	64,128	**61,495**
Grants		13,375	**14,045**
Donations		23,289	**33,682**
Book Sales		76	**151**
Investment Income		2,665	**653**
Market Value Adjustment		-	**96,333**
Miscellaneous Revenue		6,860	**10,674**
Total Receipts		110,393	**217,033**
Expenditures			
Salaries and Wages		72,891	**78,037**
Payroll Taxes		15,445	**6,068**
KPERS		1,702	**1,681**
Insurance		8,578	**9,753**
Penalties and Interest		57	**-**
Advertising		1,074	**38**
Books		14,599	**16,650**
Utilities		12,723	**19,511**
Repairs and Maintenance		13,316	**46,684**
Supplies		6,354	**7,129**
Accounting Services		2,716	**3,774**
Program Expenses		421	**421**
Miscellaneous		3,290	**4,112**
Market Value Adjustment		122,811	**-**
Total Expenditures		275,977	**193,858**
Receipts Over (Under) Expenditures		(165,584)	**23,175**
Unencumbered Cash and Investments - Beginning		1,074,274	**908,690**
Unencumbered Cash and Investments - Ending	$	908,690	**931,865**

Schedule 3

CITY OF ANTHONY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Sales Tax	$	46,621	117,521	125,631	**38,511**
911 Memorial Account		180	50	50	**180**
Anthony Fire Department		19,890	-	7,216	**12,674**
Service Deposits		78,633	17,300	9,204	**86,729**
Total	$	145,324	134,871	142,101	**138,094**