

CITY OF DOUGLASS, KANSAS

FINANCIAL STATEMENTS

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



LOYD GROUP, LLC

Certified Public Accountants

**CITY OF DOUGLASS, KANSAS
CITY OF THE THIRD CLASS
For The Year Ended December 31, 2022**

Mike Shirley, Mayor

CITY COUNCIL

Bill Akers, President

Todd Martin, Member

Nathan Knisley, Member

Jay Sanderson, Member

Kandyce Gunther, Member

CITY OFFICERS

Mike Powell, City Administrator, Public Works Director

Amie Whitt, City Treasurer

Brittany Nordstedt, Utility Billing

Richard Samaniego, City Attorney

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

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CITY OF DOUGLASS, KANSAS

For the Year Ended December 31, 2022

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Douglass, Kansas 67437

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Douglass, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

"Creating Maneuverability in Government"

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

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

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Douglass, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued their report thereon dated July 19, 2023, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipalservices>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
October 20, 2023

CITY OF DOUGLASS, KANSAS

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

For the Year Ended December 31, 2022

	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
GENERAL FUND:						
General Fund	\$ 100,803	\$ 924,563	\$ 888,395	\$ 136,971	\$ -	\$ 136,971
SPECIAL PURPOSE FUNDS:						
Library Fund	9,087	105,447	121,748	(7,214)	5,658	(1,556)
Employee Benefits Fund	-	48,661	48,661	-	-	-
Special Highway Fund	14,563	48,492	52,346	10,709	-	10,709
ARPA Fund	126,513	126,513	-	253,026	-	253,026
Capital Improvement Reserve Street Fund	163,644	24,090	130,000	57,734	-	57,734
Capital Improvement Reserve Pool Fund	32,425	-	-	32,425	-	32,425
Capital Improvement Reserve Admin Fund	62,200	-	-	62,200	-	62,200
Total Special Purpose Funds	408,432	353,203	352,755	408,880	5,658	414,538
BOND AND INTEREST FUND:						
Bond and Interest Fund	1,945	14,968	16,913	-	-	-
CAPITAL PROJECTS FUNDS:						
CDBG & SRF Sewer Project Fund	142	-	-	142	-	142
BUSINESS FUNDS:						
Water Utility Fund	123,798	444,982	429,031	139,749	-	139,749
Sewer Utility Fund	315,639	303,785	203,775	415,649	-	415,649
Solid Waste Utility Fund	60,362	184,175	174,114	70,423	-	70,423
Water Replacement Reserve Fund	160,230	-	-	160,230	-	160,230
Sewer Improvement Reserve Fund	52,495	80,339	39,565	93,269	-	93,269
Total Business Funds	712,524	1,013,281	846,485	879,320	-	879,320
RELATED MUNICIPAL ENTITIES:						
Dougllass Public Library	64,507	114,736	124,903	54,340	-	54,340
Total Reporting Entity	\$ 1,288,353	\$ 2,420,751	\$ 2,229,451	\$ 1,479,653	\$ 5,658	\$ 1,485,311
COMPOSITION OF CASH:						
Primary Government:						
RCB - Money Market Checking						\$ 1,125,713
RCB - Certificate of Deposit						304,529
Petty Cash						719
Total Primary Government						1,430,961
Related Municipal Entity						
RCB - General Checking - Main						5,624
RCB - General Checking - Librarian						425
RCB - General Checking - Capital Improvements						48,291
Petty Cash						10
Total Related Municipal Entity						54,350
Total Reporting Entity						\$ 1,485,311

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

CITY OF DOUGLASS, KANSAS

NOTES TO FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) *Municipal Financial Reporting Entity*

The City of Douglass is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Douglass (the City), a Municipal Financial Reporting Entity, and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the city and/or its constituents.

Library Board. The Douglass Public 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.

(b) *Regulatory Basis Fund Types*

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

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

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

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

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

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

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

(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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(c) *Basis of Accounting (Cont.)*

The City has approved a charter ordinance 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 adoption of the legal annual operating budget:

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for 2022.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

A cash-basis violation occurred in the Library Fund of \$7,214 contrary to K.S.A 10-113.

A budget violation occurred in the Library Fund of \$9,920 contrary to K.S.A 79-2935.

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.

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 \$1,430,961 and the bank balance was \$1,190,459. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$1,112,689 was collateralized letters of credit with the City's financial institution.

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.

4. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2022, 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 and Fees Paid
<u>General Obligation Bonds</u>									
2013 Series	3.25% - 4.25%	2013	\$ 112,000	8/1/2024	\$ 45,000	\$ -	\$ 15,000	\$ 30,000	\$ 1,913
<u>Rural Water District No. 6</u>									
Water Contract	5.00%	1982	499,071	9/1/2022	19,546	-	19,546	-	452
<u>Revolving Loans</u>									
KWPCRF Project #C20-1541-01	2.46%	2004	1,288,296	3/1/2025	264,428	-	73,026	191,402	6,675
KPWSLF Project # 2405	3.53%	2006	65,843	2/1/2027	22,900	-	3,843	19,057	775
KWPCRF Project #C20-1788-01	2.20%	2015	493,808	9/1/2036	430,537	-	24,517	406,020	8,277
Total Contractual Indebtedness					\$ 782,411	\$ -	\$ 135,932	\$ 646,479	\$ 18,092

4. LONG-TERM DEBT (CONT.)

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

	Year					2028 to 2032	2033 to 2036	Total
	2023	2024	2025	2026	2027			
PRINCIPAL:								
<u>General Obligation Bonds</u>								
2013 Series	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
<u>Revolving Loans</u>								
KWPCRF Project #C20-1541-01	75,019	77,065	39,318	-	-	-	-	191,402
KPWSLF Project # 2405	3,978	4,121	4,268	4,420	2,270	-	-	19,057
KWPCRF Project #C20-1788-01	25,059	25,613	26,180	26,759	27,352	146,104	128,953	406,020
Total Principal	119,056	121,799	69,766	31,179	29,622	146,104	128,953	646,479
INTEREST:								
<u>General Obligation Bonds</u>								
2013 Series	1,275	637	-	-	-	-	-	1,912
<u>Revolving Loans</u>								
KWPCRF Project #C20-1541-01	4,682	2,635	533	-	-	-	-	7,850
KPWSLF Project # 2405	638	496	349	205	40	-	-	1,728
KWPCRF Project #C20-1788-01	7,796	7,305	6,802	6,289	5,765	20,537	5,730	60,224
Total Interest	14,391	11,073	7,684	6,494	5,805	20,537	5,730	71,714
TOTAL PRINCIPAL AND INTEREST	\$ 133,447	\$ 132,872	\$ 77,450	\$ 37,673	\$ 35,427	\$ 166,641	\$ 134,683	\$ 718,193

5. DEFINED BENEFIT 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 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 6.00% 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 and 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 8.87% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$36,662 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 \$329,677. The net pension liability was measured as of June 30, 2021, 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 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 these financial statement.

5. DEFINED BENEFIT PENSION PLAN (CONT.)

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.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits - Health Care 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 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.

(b) Death and Disability Other Post Employment Benefits

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, 2022.

(c) Other Employee Benefits

The City's policies regarding vacation permits full-time employees with one year of service to earn 5 days vacation pay, two to nine years of service earn 10 days vacation pay, ten to nineteen years of service earn 15 days vacation pay and twenty or more years of service earn 20 days per year. A maximum of 20 days may be carried over from one year to another with the approval of the City Council.

Sick leave is allowed to accumulate at the rate of one day for each full month of service with a maximum accumulation of 320 hours. At termination, an employee shall be compensated for all accumulated vacation pay and all accumulated sick leave is cancelled.

7. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injury to employees, and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2021 to 2022 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material impact on the City.

8. COVID-19 NOTE

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

9. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

CITY OF DOUGLASS, KANSAS
REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

CITY OF DOUGLASS, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended December 31, 2022

	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GENERAL FUND:					
General Fund	\$ 878,865	\$ 9,530	\$ 888,395	\$ 888,395	\$ -
SPECIAL PURPOSE FUNDS:					
Library Fund	88,250	23,578	111,828	121,748	9,920
Employee Benefits Fund	50,000	-	50,000	48,661	(1,339)
Special Highway Fund	52,346	-	52,346	52,346	-
BOND AND INTEREST FUND:					
Bond and Interest Fund	16,913	-	16,913	16,913	-
BUSINESS FUNDS:					
Water Utility Fund	534,806	-	534,806	429,031	(105,775)
Sewer Utility Fund	468,242	-	468,242	203,775	(264,467)
Solid Waste Utility Fund	183,702	-	183,702	174,114	(9,588)

CITY OF DOUGLASS, 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)

	2022			Variance - Over (Under)
	2021 Actual	Actual	Budget	
Receipts				
Taxes -				
Ad valorem property tax	\$ 348,468	\$ 352,321	\$ 360,558	\$ (8,237)
Delinquent tax	16,905	11,101	7,000	4,101
Motor vehicle tax	57,329	48,280	47,407	873
Recreational vehicle tax	1,336	1,337	850	487
16/20M vehicle tax	919	421	734	(313)
Local alcoholic liquor tax	-	42	-	42
Local sales tax	118,424	141,758	160,000	(18,242)
Compensating use tax	86,752	130,419	60,600	69,819
Neighborhood revitalization rebate	675	(16,574)	(17,451)	877
Other tax	248	11	962	(951)
Total Taxes	<u>631,056</u>	<u>669,116</u>	<u>620,660</u>	<u>48,456</u>
Licenses, Permits and Fees -				
Licenses and permits	19,062	18,592	14,450	4,142
Utility franchise fees	60,292	72,982	65,000	7,982
Total Licenses, Permits and Fees	<u>79,354</u>	<u>91,574</u>	<u>79,450</u>	<u>12,124</u>
Charges for Services -				
Pool charges	18,584	16,204	22,600	(6,396)
Fines and Forfeitures -				
Court fines	34,341	21,510	36,000	(14,490)
Use of Money and Property -				
Interest received	1,332	5,778	100	5,678
Other -				
Miscellaneous	15,044	4,538	-	4,538
Sale of land	-	98,243	-	98,243
Reimbursements	15,204	12,830	3,300	9,530
Gifts and donations	-	4,770	-	4,770
Total Other	<u>30,248</u>	<u>120,381</u>	<u>3,300</u>	<u>117,081</u>
Transfer from Solid Waste Fund	-	-	25,000	(25,000)
Total Receipts	<u>794,915</u>	<u>924,563</u>	<u>\$ 787,110</u>	<u>\$ 137,453</u>

CITY OF DOUGLASS, 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)

	2022			Variance - Over (Under)
	2021 Actual	Actual	Budget	
Expenditures				
Administration Department -				
Personal services	\$ 297,492	\$ 310,046	\$ 240,500	\$ 69,546
Contractual services	79,997	96,800	-	96,800
Commodities	59,198	42,701	10,000	32,701
Other	9,642	24,642	-	24,642
Total Administrative	<u>446,329</u>	<u>474,189</u>	<u>250,500</u>	<u>223,689</u>
Police Department -				
Contractual services	15,159	12,984	-	12,984
Commodities	359	799	-	799
Butler County Sheriff	172,399	182,824	280,000	(97,176)
Other	2,329	2,132	-	2,132
Total Police	<u>191,680</u>	<u>198,739</u>	<u>280,000</u>	<u>(81,261)</u>
Storm Sewer Department -				
Contractual services	-	-	2,000	(2,000)
Commodities	-	360	4,000	(3,640)
Other	928	-	-	-
Total Storm Sewer	<u>928</u>	<u>360</u>	<u>6,000</u>	<u>(5,640)</u>
Swimming Pool Department -				
Personal services	-	-	35,000	(35,000)
Contractual services	11,144	16,491	-	16,491
Commodities	19,134	21,033	44,000	(22,967)
Other	2,166	125	2,000	(1,875)
Total Swimming Pool	<u>32,444</u>	<u>37,649</u>	<u>81,000</u>	<u>(43,351)</u>
Animal Control Department -				
Contractual services	5,067	5,104	2,500	2,604
Commodities	-	566	2,500	(1,934)
Other	509	516	-	516
Total Animal Control	<u>5,576</u>	<u>6,186</u>	<u>5,000</u>	<u>1,186</u>

CITY OF DOUGLASS, 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)

	<u>2022</u>			Variance - Over (Under)
	2021 Actual	Actual	Budget	
Expenditures (Cont.)				
Street Department -				
Personal services	\$ -	\$ 23,947	\$ -	\$ 23,947
Contractual services	83,334	96,104	61,870	34,234
Commodities	17,658	19,778	20,000	(222)
Capital outlay	-	-	5,000	(5,000)
Other	3,963	2,201	-	2,201
Truck lease	20,595	-	77,630	(77,630)
Total Street	<u>125,550</u>	<u>142,030</u>	<u>164,500</u>	<u>(22,470)</u>
Parks Department -				
Contractual services	8,667	14,772	5,000	9,772
Commodities	200	2,401	5,000	(2,599)
Other	25,969	3,750	-	3,750
Total Park	<u>34,836</u>	<u>20,923</u>	<u>10,000</u>	<u>10,923</u>
Planning and Zoning Department -				
Contractual services	<u>3,426</u>	<u>4,725</u>	<u>11,500</u>	<u>(6,775)</u>
Library Department -				
Contractual services	<u>4,122</u>	<u>3,594</u>	<u>3,500</u>	<u>94</u>
Non-Departmental	-	-	15,300	(15,300)
Transfer to Sewer Utility Fund	-	-	30,000	(30,000)
Cash forward	<u>-</u>	<u>-</u>	<u>21,565</u>	<u>(21,565)</u>
Qualifying budget credits	<u>-</u>	<u>-</u>	<u>9,530</u>	<u>(9,530)</u>
Total Expenditures	<u>844,891</u>	<u>888,395</u>	<u>\$ 888,395</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(49,976)	36,168		
Unencumbered Cash, Beginning	<u>150,779</u>	<u>100,803</u>		
Unencumbered Cash, Ending	<u>\$ 100,803</u>	<u>\$ 136,971</u>		

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2022

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

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 84,484	\$ 81,869	\$ 83,302	\$ (1,433)
Reimbursed expense	-	23,578	-	23,578
Total Receipts	<u>84,484</u>	<u>105,447</u>	<u>\$ 83,302</u>	<u>\$ 22,145</u>
Expenditures				
Appropriation to Library Board	82,320	121,748	\$ 88,250	\$ 33,498
Qualifying budget credits	-	-	23,578	(23,578)
Total Expenditures	<u>82,320</u>	<u>121,748</u>	<u>\$ 111,828</u>	<u>\$ 9,920</u>
Receipts Over (Under) Expenditures	2,164	(16,301)		
Unencumbered Cash, Beginning	<u>6,923</u>	<u>9,087</u>		
Unencumbered Cash, Ending	<u>\$ 9,087</u>	<u>\$ (7,214)</u>		

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUNDEMPLOYEE BENEFITS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad valorem property tax	\$ 28,427	\$ 43,562	\$ 44,537	\$ (975)
Delinquent tax	1,414	988	-	988
Motor vehicle tax	5,393	3,961	3,868	93
Recreational vehicle tax	126	110	69	41
Commercial vehicle tax	87	40	138	(98)
Other tax	20	-	-	-
Total Receipts	<u>35,467</u>	<u>48,661</u>	<u>\$ 48,612</u>	<u>\$ 49</u>
Expenditures				
Payroll taxes	36,539	3,228	\$ 50,000	\$ (46,772)
KPERs	10,013	19,506	-	19,506
Health insurance	-	23,253	-	23,253
Short-term disability insurance	3,231	2,448	-	2,448
Vision insurance	-	226	-	226
Total Expenditures	<u>49,783</u>	<u>48,661</u>	<u>\$ 50,000</u>	<u>\$ (1,339)</u>
Receipts Over (Under) Expenditures	(14,316)	-		
Unencumbered Cash, Beginning	<u>14,316</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

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)

	2021	2022		Variance - Over (Under)
		Actual	Actual	
Receipts				
State of Kansas gas tax	\$ 47,952	\$ 43,204	\$ 49,140	\$ (5,936)
County gas tax	7,627	5,288	-	5,288
Total Receipts	55,579	48,492	\$ 49,140	\$ (648)
Expenditures				
Personnel services	34,492	42,884	\$ 47,620	\$ (4,736)
Contractual services	4,510	2,980	-	2,980
Commodities	8,399	6,482	-	6,482
Debt service	13	-	-	-
Miscellaneous	206	-	-	-
Cash forward	-	-	4,726	(4,726)
Total Expenditures	47,620	52,346	\$ 52,346	\$ -
Receipts Over (Under) Expenditures	7,959	(3,854)		
Unencumbered Cash, Beginning	6,604	14,563		
Unencumbered Cash, Ending	\$ 14,563	\$ 10,709		

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

ARPA FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Grant funds	\$ 126,513	\$ 126,513
Expenditures		
Commodities	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	126,513	126,513
Unencumbered Cash, Beginning	<u>-</u>	<u>126,513</u>
Unencumbered Cash, Ending	<u>\$ 126,513</u>	<u>\$ 253,026</u>

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENT RESERVE STREET FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Transfers in	\$ 16,636	\$ 24,090
Expenditures		
Commodities	<u>-</u>	<u>130,000</u>
Receipts Over (Under) Expenditures	16,636	(105,910)
Unencumbered Cash, Beginning	<u>147,008</u>	<u>163,644</u>
Unencumbered Cash, Ending	<u>\$ 163,644</u>	<u>\$ 57,734</u>

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENT RESERVE POOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Transfers in	\$ -	\$ -
Expenditures		
Capital outlay	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>32,425</u>	<u>32,425</u>
Unencumbered Cash, Ending	<u>\$ 32,425</u>	<u>\$ 32,425</u>

CITY OF DOUGLASS, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENT RESERVE ADMIN FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Transfers in	\$ -	\$ -
Expenditures		
Capital outlay	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>62,200</u>	<u>62,200</u>
Unencumbered Cash, Ending	<u>\$ 62,200</u>	<u>\$ 62,200</u>

CITY OF DOUGLASS, KANSAS

BOND AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

			<u>2022</u>		<u>Variance - Over (Under)</u>
	<u>2021 Actual</u>		<u>Actual</u>	<u>Budget</u>	
Receipts					
Taxes					
Ad valorem property tax	\$ 8,774	\$ 13,120	\$ 14,097	\$ (977)	
Delinquent tax	528	263	-	263	
Motor vehicle tax	1,903	1,233	1,194	39	
Recreational vehicle tax	545	34	21	13	
16/20M vehicle tax	56	15	42	(27)	
Neighborhood revitalization rebate	-	-	(682)	682	
Other tax	7	-	-	-	
Transfer from Water	-	303	-	303	
Total Receipts	<u>11,813</u>	<u>14,968</u>	<u>\$ 14,672</u>	<u>\$ 296</u>	
Expenditures					
Principal	-	15,000	\$ 16,913	\$ (1,913)	
Interest	<u>15,763</u>	<u>1,913</u>	<u>-</u>	<u>1,913</u>	
Total Expenditures	<u>15,763</u>	<u>16,913</u>	<u>\$ 16,913</u>	<u>\$ -</u>	
Receipts Over (Under) Expenditures	(3,950)	(1,945)			
Unencumbered Cash, Beginning	<u>5,895</u>	<u>1,945</u>			
Unencumbered Cash, Ending	<u>\$ 1,945</u>	<u>\$ -</u>			

CITY OF DOUGLASS, KANSAS

CAPITAL PROJECTS FUND

CDBG & SRF SEWER PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Use of money & property	\$ -	\$ -
Expenditures		
Capital outlay	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>142</u>	<u>142</u>
Unencumbered Cash, Ending	<u>\$ 142</u>	<u>\$ 142</u>

CITY OF DOUGLASS, KANSAS

BUSINESS FUNDWATER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2022</u>			Variance - Over (Under)
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Charge for services	\$ 390,948	\$ 444,253	\$ 440,400	\$ 3,853
Use of money & property	1,060	38	-	38
Miscellaneous	-	691	-	691
	<u>392,008</u>	<u>444,982</u>	<u>\$ 440,400</u>	<u>\$ 4,582</u>
Total Receipts				
Expenditures				
Personal services	145,146	115,927	\$ 140,000	\$ (24,073)
Contractual services	39,134	105,106	55,000	50,106
Commodities	102,579	180,638	160,000	20,638
Capital outlay	-	-	25,000	(25,000)
Other	4,165	2,782	-	2,782
Debt service	31,410	24,578	59,653	(35,075)
Lease expense	20,595	-	50,130	(50,130)
Transfer to Water Replacement Reserve Fund	-	-	28,380	(28,380)
Cash forward	-	-	16,643	(16,643)
	<u>343,029</u>	<u>429,031</u>	<u>\$ 534,806</u>	<u>\$ (105,775)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	48,979	15,951		
Unencumbered Cash, Beginning	<u>74,819</u>	<u>123,798</u>		
Unencumbered Cash, Ending	<u>\$ 123,798</u>	<u>\$ 139,749</u>		

CITY OF DOUGLASS, KANSAS

BUSINESS FUNDSEWER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

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

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charge for services	\$ 289,822	\$ 303,747	\$ 378,900	\$ (75,153)
Use of money & property	1,060	38	-	38
Total Receipts	<u>290,882</u>	<u>303,785</u>	<u>\$ 378,900</u>	<u>\$ (75,115)</u>
Expenditures				
Personal services	32,858	77,303	\$ 185,000	\$ (107,697)
Contractual services	21,402	28,961	65,000	(36,039)
Commodities	9,273	22,955	-	22,955
Capital outlay	-	-	15,000	(15,000)
Other	435	529	-	529
Debt Service	33,855	74,027	113,555	(39,528)
Lease expenses	20,595	-	77,625	(77,625)
Transfer to Sewer Impr Reserve Fund	-	-	12,062	(12,062)
Total Expenditures	<u>118,418</u>	<u>203,775</u>	<u>\$ 468,242</u>	<u>\$ (264,467)</u>
Receipts Over (Under) Expenditures	172,464	100,010		
Unencumbered Cash, Beginning	<u>143,175</u>	<u>315,639</u>		
Unencumbered Cash, Ending	<u>\$ 315,639</u>	<u>\$ 415,649</u>		

CITY OF DOUGLASS, KANSAS

BUSINESS FUND

SOLID WASTE 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)

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charge for services	\$ 182,620	\$ 184,175	\$ 176,500	\$ 7,675
Expenditures				
Contractual services	145,222	173,764	\$ 158,702	\$ 15,062
Commodities	163	350	-	350
Transfer to other funds	-	-	25,000	(25,000)
Total Expenditures	<u>145,385</u>	<u>174,114</u>	<u>\$ 183,702</u>	<u>\$ (9,588)</u>
Receipts Over (Under) Expenditures	37,235	10,061		
Unencumbered Cash, Beginning	<u>23,127</u>	<u>60,362</u>		
Unencumbered Cash, Ending	<u>\$ 60,362</u>	<u>\$ 70,423</u>		

CITY OF DOUGLASS, KANSAS

BUSINESS FUNDS

WATER REPLACEMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Transfer from Water Fund	\$ -	\$ -
Expenditures		
Contractual services	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>160,230</u>	<u>160,230</u>
Unencumbered Cash, Ending	<u>\$ 160,230</u>	<u>\$ 160,230</u>

CITY OF DOUGLASS, KANSAS

BUSINESS FUNDSSEWER IMPROVEMENT RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u>	<u>2022</u>
Receipts		
Local sales tax	\$ 55,453	\$ 80,301
Interest income	<u>1,060</u>	<u>38</u>
Total Receipts	<u>56,513</u>	<u>80,339</u>
Expenditures		
Principal	71,506	36,759
Interest	<u>8,194</u>	<u>2,806</u>
Total Expenditures	<u>79,700</u>	<u>39,565</u>
Receipts Over (Under) Expenditures	(23,187)	40,774
Unencumbered Cash, Beginning	<u>75,682</u>	<u>52,495</u>
Unencumbered Cash, Ending	<u>\$ 52,495</u>	<u>\$ 93,269</u>

City of Douglass, Kansas

RELATED MUNICIPAL ENTITYDOUGLASS PUBLIC LIBRARYSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

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

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
Receipts:		
Appropriation from City of Douglass	\$ 82,320	\$ 80,059
Appropriation from Douglass Township	8,688	9,040
Appropriation from Rock Creek Township	3,239	3,403
South Central Kansas Library System Grants	13,025	11,950
State aid	701	702
Other grants	2,444	1,968
Contributions from Friends of the Library	948	3,272
Interest earnings	60	185
Fines and Fees	250	1,066
Memorials and donations	1,188	2,946
Miscellaneous	9,677	145
	<u>122,540</u>	<u>114,736</u>
Total Receipts		
Expenditures:		
Salaries, wages and payroll taxes	56,841	63,434
Purchase of books, periodicals and other media	22,268	22,551
Utilities	7,451	5,748
Building and equipment maintenance	7,261	-
Insurance	1,800	-
Supplies	13,852	4,879
Technology, equipment and improvements	10,990	25,763
Miscellaneous	994	2,528
	<u>121,457</u>	<u>124,903</u>
Total Expenditures		
Cash Receipts Over Expenditures	1,083	(10,167)
Unencumbered Cash, Beginning	<u>63,424</u>	<u>64,507</u>
Unencumbered Cash, Ending	<u>\$ 64,507</u>	<u>\$ 54,340</u>