

CITY OF ABILENE, KANSAS

FINANCIAL STATEMENT

WITH INDEPENDENT AUDITOR'S REPORT

AND

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

December 31, 2022

CITY OF ABILENE, KANSAS
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May 25, 2023

Mayor and City Council
City of Abilene, Kansas

Independent Auditor's Report

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 Abilene, Kansas (the City), 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 (KMAAG)* 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 KMAAG. 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 audits. 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 the 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 KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that 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 and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 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 KMAAG. 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.

May 25, 2023
City of Abilene, Kansas
(Continued)

Supplementary Information (Continued)

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, 2021 (not presented herein), and have issued our report thereon dated October 27, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 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 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 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, 2022, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CITY OF ABILENE, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2022

<u>Fund</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 2,381,787	\$ -	\$ 5,149,585	\$ 5,159,847	\$ 2,371,525	\$ 86,700	\$ 2,458,225
Special Purpose Funds							
Airport Fund	325,829	-	138,162	101,089	362,902	12,289	375,191
Fire Apparatus Fund	7,207	-	126,800	122,925	11,082	-	11,082
Special Park and Recreation Fund	74,942	-	25,521	43,199	57,264	857	58,121
Special Alcohol and Drug Fund	11,269	-	13,733	12,450	12,552	-	12,552
Library Fund	-	-	514,950	514,950	-	12	12
Tourism and Convention Fund	67,820	-	336,364	308,058	96,126	41,302	137,428
Special Highway Fund	366,035	-	505,922	776,513	95,444	19,232	114,676
Recreation Commission Fund	641,733	-	534,114	691,304	484,543	14,799	499,342
Capital Improvement Fund	155,861	-	251,133	289,434	117,560	-	117,560
Equipment Reserve Fund	443,177	-	432,453	461,510	414,120	-	414,120
Library/Pool Renovation Fund	72,197	-	-	31,700	40,497	-	40,497
Sales Tax Street Fund	1,118,275	-	467,074	-	1,585,349	-	1,585,349
CID Sales Tax Fund	13,277	-	275,597	294,719	(5,845)	24,687	18,842
8th Street Project Fund	233,037	-	-	233,037	-	-	-
Special Law Enforcement	6,665	-	1,351	5,166	2,850	-	2,850
American Rescue Plan Fund	352,467	-	473,165	319,242	506,390	-	506,390
Sister City Scholarship Fund	7,000	-	6,241	-	13,241	-	13,241
KS Fights Addiction Fund	-	-	1,505	-	1,505	-	1,505
Land Bank Fund	-	-	127,500	92,500	35,000	-	35,000
Bond and Interest	31,125	-	491,835	482,339	40,621	-	40,621
Business Funds							
Water Utility Fund	845,902	-	2,000,356	1,928,009	918,249	58,766	977,015
Sewer Utility Fund	1,012,174	-	1,580,231	1,735,605	856,800	42,667	899,467
Equipment Reserve - Water Fund	103,199	-	100,556	-	203,755	-	203,755

(continued)

STATEMENT 1

CITY OF ABILENE, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

<u>Fund</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds (Continued)							
Equipment Reserve - Sewer Fund	\$ 335,173	\$ -	\$ 199,658	\$ 521,897	\$ 12,934	\$ -	\$ 12,934
Recycling Fund	200,243	-	130,583	120,937	209,889	6,788	216,677
Storm Drain Fund	476,369	-	67,180	15,185	528,364	-	528,364
Related Municipal Entities							
Public Building Commission	149,779	-	1,654,944	1,654,944	149,779	-	149,779
Total Reporting Entity (Excluding Agency Funds)	\$ 9,432,542	\$ -	\$ 15,606,513	\$ 15,916,559	\$ 9,122,496	\$ 308,099	\$ 9,430,595

Composition of Cash

Checking and Money Market Accounts	\$ 5,203,504
Certificates of Deposit	4,117,037
Total Related Municipal Entities	149,779
Total Cash	\$ 9,470,320
Agency Funds Per Schedule 3	(39,725)
Total Reporting Entity (Excluding Agency Funds)	\$ 9,430,595

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2022

Note 1: Summary of Significant Accounting Policies

The City of Abilene, Kansas (the City) was chartered March 16, 1868 and provides the following services as authorized by its charter: public works, public safety, recreation and waterworks.

The Abilene Kansas Public Building Commission (PBC), a municipal corporation, was organized in 2007 by the governing body of the City pursuant to the Act and Ordinance No. 3098 of the City. The powers of the PBC were expanded by the governing body of the City pursuant to Charter Ordinance No. 21.

The USD #435 Recreation Commission activity is included in the City's financial information, as all transactions flow through the City of Abilene.

The more significant accounting policies of the City are described below:

Municipal Financial Reporting Entity

The City is a municipal corporation governed by an elected five-member Commission-Manager form of government. The regulatory financial statement presents the City, and a related municipal entity (RME), the PBC. The RME is included in the City's reporting entity because it was established to benefit the City and/or its constituents. The governing body of this RME is appointed by the governing body of the City and consists of five members who are the current members of the City's governing body.

Regulatory Basis Fund Types

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In the financial statement in this report, the various funds are grouped into generic fund types and broad fund categories as follows:

General Fund - The general fund is the chief operating fund of the City. It is used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds - Special purpose funds are used to account for the proceeds of specific tax levies and other specific revenue sources intended for specified purposes.

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

Capital Project Funds - Capital Project Funds are used to account for debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Funds - Business funds are used to account for funds financed in whole or in part by fees charged to users of the goods or services.

Agency Funds - Agency funds are used to report assets held by the municipal reporting entity in a purely custodial capacity.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting

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 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 revenues 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.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was 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 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 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: equipment reserve fund, capital improvement fund and reimbursed payroll 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.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 2: 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. K.S.A. 10-131 limits the City's investment of bond proceeds. The money market treasury fund used by the City meets these requirements. 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, except during designated "peak periods" when coverage is 50%. The City does not utilize "peak periods".

As of December 31, 2022, the City's carrying amount of the deposits was \$9,470,320 and the bank balance was \$9,673,503. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, \$1,162,307 was covered by federal depository insurance, and the balance was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 3: Stewardship, Compliance and Accountability

There were no material stewardship, compliance or accountability issues noted.

Note 4: 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 4: Defined Benefit Pension Plan (Continued)

Plan Description (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$173,025 for KPERS and \$321,430 for KP&F 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 \$1,717,631 and \$3,120,600 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer 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 previously.

Note 5: Other Long-Term Obligations from Operations

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. The City pays 50% of the premium until age 62 for retirees with 10 or more years of service and each retiree is responsible for the balance. During the year ended December 31, 2022, the City paid \$14,646. The remaining subsidy to retirees due to the plan's level premium structure 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. There is no cost to the City under this program.

Note 6: Capital Projects

At year-end, capital projects authorizations with approved change orders compared with expenditures from inception are as follows:

<u>Project Name</u>	<u>Expenditures to Date</u>	<u>Project Authorizations</u>
Concrete Street Repairs	\$ -	\$ 51,066
Water Treatment Plant Generator	-	79,705
Total	\$ -	\$ 130,771

Note 7: Interfund Transactions

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Sister City Scholarship Fund	Commission Direction	\$ 6,241
General Fund	Tourism & Convention Fund	Commission Direction	25,000
General Fund	Equipment Reserve	KSA 12-1, 117	325,000
ARPA Fund	Tourism & Convention Fund	Commission Direction	105,824
Recycling Fund	Equipment Reserve	KSA 12-1, 117	9,500
Airport Fund	Equipment Reserve	KSA 12-1, 117	2,000
Water Fund	Equipment Reserve - Water	KSA 12-1, 117	100,000
Water Fund	General Fund	KSA 12-825d	94,000
Recycling Fund	General Fund	KSA 12-825d	4,750
Storm Drainage Fund	General Fund	KSA 12-825d	3,400
Sewer Fund	General Fund	KSA 12-825d	82,500
Sewer Fund	Equipment Reserve - Sewer	KSA 12-1, 117	50,000
8th Street Project Fund	Special Highway Fund	KSA 12-1, 119	233,037
			\$ 1,041,252

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 8: Long-Term Debt

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning Balance of Year	Additions	Reductions/ Payments	Balance End of Year	2022 Interest Paid
General Obligation Bonds									
2013 Series A	1.600%	2/27/2013	\$ 1,570,000	9/1/2023	\$ 100,000	\$ -	\$ 50,000	\$ 50,000	\$ 1,850
2015 Series A	2.083%	8/13/2015	245,000	9/1/2025	100,000	-	25,000	75,000	2,238
2017 Series B	3.500%	6/12/2017	4,290,000	9/1/2040	3,485,000	-	210,000	3,275,000	122,250
2019 Series A	2.610%	6/24/2019	2,725,000	9/1/2039	2,725,000	-	110,000	2,615,000	99,550
2019 Series B	1.570%	12/9/2019	3,945,000	3/1/2028	3,300,000	-	415,000	2,885,000	114,125
Total General Obligation Bonds					<u>\$ 9,710,000</u>	<u>\$ -</u>	<u>\$ 810,000</u>	<u>\$ 8,900,000</u>	<u>\$ 340,013</u>
PBC Bonds									
Public Building Commission 2017 Series A	3.000%	12/14/2017	\$ 17,405,000	12/1/2035	\$ 16,885,000	\$ -	\$ 980,000	\$ 15,905,000	\$ 674,944
Lease Purchase									
Dump Truck	3.000%	5/1/2018	\$ 91,899	5/1/2022	\$ 19,498	\$ -	\$ 19,498	\$ -	\$ 593
Street Sweeper	3.800%	9/6/2018	144,824	10/1/2025	87,956	-	20,696	67,260	3,330
Fire Truck	3.950%	10/16/2018	433,212	2/1/2026	325,114	-	62,381	262,733	8,694
Water Meter	1.750%	6/8/2020	740,010	6/1/2025	433,882	-	105,629	328,253	7,698
Total Lease Purchase					<u>\$ 866,450</u>	<u>\$ -</u>	<u>\$ 208,204</u>	<u>\$ 658,246</u>	<u>\$ 20,315</u>
Total Contractual Indebtness					<u>\$ 27,461,450</u>	<u>\$ -</u>	<u>\$ 1,998,204</u>	<u>\$ 25,463,246</u>	<u>\$ 1,035,272</u>

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 8: Long-Term Debt (Continued)

Current maturities of long-term debt and interest through maturity are as follows:

<u>Principal</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028-2032</u>	<u>2033-2037</u>	<u>2038-2042</u>	<u>Total</u>
General Obligation Bonds									
2013 Series A	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
2015 Series A	25,000	25,000	25,000	-	-	-	-	-	75,000
2017 Series B	225,000	225,000	200,000	200,000	215,000	845,000	805,000	560,000	3,275,000
2019 Series A	115,000	125,000	130,000	130,000	140,000	735,000	855,000	385,000	2,615,000
2019 Series B	435,000	450,000	470,000	490,000	510,000	530,000	-	-	2,885,000
Total General Obligation Bonds	<u>\$ 850,000</u>	<u>\$ 825,000</u>	<u>\$ 825,000</u>	<u>\$ 820,000</u>	<u>\$ 865,000</u>	<u>\$ 2,110,000</u>	<u>\$ 1,660,000</u>	<u>\$ 945,000</u>	<u>\$ 8,900,000</u>
Revenue Bonds									
Public Building Commission 2017 Series A	<u>\$ 1,020,000</u>	<u>\$ 965,000</u>	<u>\$ 1,010,000</u>	<u>\$ 1,060,000</u>	<u>\$ 1,115,000</u>	<u>\$ 6,365,000</u>	<u>\$ 4,370,000</u>	<u>\$ -</u>	<u>\$ 15,905,000</u>
Lease Purchase									
Street Sweeper	\$ 21,483	\$ 22,294	\$ 23,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,260
Fire Truck	64,030	65,723	67,461	65,519	-	-	-	-	262,733
Water Meter	107,503	109,399	111,351	-	-	-	-	-	328,253
Total Lease Purchase	<u>\$ 193,016</u>	<u>\$ 197,416</u>	<u>\$ 202,295</u>	<u>\$ 65,519</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 658,246</u>
Total Contractual Indebtedness	<u><u>\$ 2,063,016</u></u>	<u><u>\$ 1,987,416</u></u>	<u><u>\$ 2,037,295</u></u>	<u><u>\$ 1,945,519</u></u>	<u><u>\$ 1,980,000</u></u>	<u><u>\$ 8,475,000</u></u>	<u><u>\$ 6,030,000</u></u>	<u><u>\$ 945,000</u></u>	<u><u>\$ 25,463,246</u></u>

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 8: Long-Term Debt (Continued)

Current maturities of long-term debt and interest through maturity are as follows:

<u>Interest</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028-2032</u>	<u>2033-2037</u>	<u>2038-2042</u>	<u>Total</u>
General Obligation Bonds									
2013 Series A	\$ 950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950
2015 Series A	1,725	1,188	613	-	-	-	-	-	3,526
2017 Series B	115,950	109,200	102,450	96,450	90,450	358,150	211,000	45,400	1,129,050
2019 Series A	94,050	88,300	82,050	75,550	69,050	257,700	136,500	17,400	820,600
2019 Series B	97,425	79,725	61,325	42,125	22,125	5,962	-	-	308,687
Total General Obligation Bonds	<u>\$ 310,100</u>	<u>\$ 278,413</u>	<u>\$ 246,438</u>	<u>\$ 214,125</u>	<u>\$ 181,625</u>	<u>\$ 621,812</u>	<u>\$ 347,500</u>	<u>\$ 62,800</u>	<u>\$ 2,262,813</u>
Revenue Bonds									
PBC Bond - Series 2017	\$ 635,744	\$ 594,944	\$ 546,694	\$ 496,194	\$ 443,194	\$ 1,400,420	\$ 274,013	\$ -	\$ 4,391,203
Lease Purchase									
Street Sweeper	\$ 2,543	\$ 1,731	\$ 880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,154
Fire Truck	7,045	5,352	3,614	1,831	-	-	-	-	17,842
Water Meter	5,824	3,928	1,976	-	-	-	-	-	11,728
Total Lease Purchases	<u>\$ 15,412</u>	<u>\$ 11,011</u>	<u>\$ 6,470</u>	<u>\$ 1,831</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,724</u>
Total Interest	<u>\$ 961,256</u>	<u>\$ 884,368</u>	<u>\$ 799,602</u>	<u>\$ 712,150</u>	<u>\$ 624,819</u>	<u>\$ 2,022,232</u>	<u>\$ 621,513</u>	<u>\$ 62,800</u>	<u>\$ 6,688,740</u>

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 9: Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. There have been no decreases in insurance coverage from the prior year.

Note 10: Litigation

The City knows of no actual or possible litigations, claims, or assessments whose effects should be considered in the preparation of the financial statement as of December 31, 2022.

Note 11: Self-Insurance Program

The City utilizes a partially funded self-insurance plan for its employees' health care costs. The plan is administered by Freedom Claims Management, Inc. The City is liable for losses on claims up to \$8,700 per family covered and \$4,350 per single insured employee on the Traditional plan and \$6,700 per family covered and \$3,350 per single insured employee on the HSA plan and \$325,300 in total for the year. The plan has fixed costs of \$545,929. The City has third-party insurance coverage for any losses in excess of such amounts. Management believes claims incurred, but not reported, are insignificant at December 31, 2022. Changes in claims liability for 2022 were as follows:

Beginning Balance	\$	157,912
Additions		719,639
Payments		767,411
Ending Balance	\$	110,140

Note 12: Compensated Absences

The City's policy regarding vacation and leave allows employees to accumulate vacation and sick leave based on years of continuous service as follows:

Vacation leave is earned by the month. If an employee leaves the City, they are entitled to a payment of all accrued vacation pay earned prior to termination or resignation.

Years of Continuous Service	Vacation Days Accrued (hours/year)	
	Regular	Fire Department
0 - 5	80	74
5 - 10	100	92
10 - 15	120	111
15 - 20	140	129
20+	160	148

The dollar amount of accrued vacation at December 31, 2022 was \$106,904.

Sick leave is accrued at a rate of 8.0 hours per month for all employees, up to a maximum of 120 days (960 hours). Sick leave accumulated is not paid to employees except upon retirement or separation after twenty or more years of regular service, in which the employee shall receive payment for 25% of the unused sick leave, up to a maximum of one calendar month's salary.

The dollar amount of accrued sick leave at December 31, 2022 was \$503,965.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2022

Note 13: Abilene Recreation Commission

The Abilene Recreation Commission amended its inter-local agreement with the City, effective December 19, 2007. Under this agreement, the City receives funds from and for the Abilene Recreation Commission and pays their expenditures per their budget at their direction within the Recreation Commission fund of the City. All Recreation Commission funds are held by the City.

Management of the Commission is carried out by an appointed five member Commission. The City appoints two members, the USD 435 Board of Education appoints two members, and the fifth member is appointed collectively by the other four members of the Commission. The primary source of funding is provided by tax levies through the USD 435 Board of Education. These tax levies are forwarded by the Recreation Commission to the City and are recorded as Contract Payments in the Recreation Commission fund on page 27 of the supplemental schedules.

The Commission utilizes the City's facilities at no cost to the Commission; however, the Commission does pay for certain repairs and maintenance of the facilities.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

CITY OF ABILENE, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2022

Fund	Certified Budget	Adjustment for Budget Credits/ Adjustments	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 6,508,568	\$ -	\$ 6,508,568	\$ 5,159,847	\$ (1,348,721)
Special Revenue Funds					
Airport Fund	774,600	-	774,600	101,089	(673,511)
Fire Apparatus Fund	137,925	-	137,925	122,925	(15,000)
Special Park and Recreation Fund	65,167	-	65,167	43,199	(21,968)
Special Alcohol and Drug Fund	20,037	-	20,037	12,450	(7,587)
Library Fund	523,531	-	523,531	514,950	(8,581)
Tourism and Convention Fund	292,841	17,633	310,474	308,058	(2,416)
Special Highway Fund	789,895	-	789,895	776,513	(13,382)
Recreation Commission Fund	1,098,740	-	1,098,740	691,304	(407,436)
Capital Improvement Fund	367,620	-	367,620	289,434	(78,186)
Library/Pool Renovation Fund	72,196	-	72,196	31,700	(40,496)
Sales Tax Street Fund	1,022,856	-	1,022,856	-	(1,022,856)
8th Street Project Fund	233,037	-	233,037	233,037	-
American Rescure Plan Fund	940,732	-	940,732	213,418	(727,314)
Bond and Interest	532,338	-	532,338	482,339	(49,999)
Business Funds					
Water Utility Fund	2,775,874	-	2,775,874	1,928,009	(847,865)
Sewer Utility Fund	2,544,470	-	2,544,470	1,735,605	(808,865)
Recycling Fund	277,793	-	277,793	120,937	(156,856)
Storm Water	534,021	-	534,021	15,185	(518,836)
	<u>\$ 19,512,241</u>	<u>\$ 17,633</u>	<u>\$ 19,529,874</u>	<u>\$ 12,779,999</u>	<u>\$ (6,749,875)</u>

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND

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>		Variance Over (Under)
	Actual	Actual	Budget	
GENERAL FUND				
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 1,872,883	1,626,185	\$ 1,708,964	\$ (82,779)
Delinquent Tax	34,841	53,636	20,000	33,636
Motor Vehicle Tax	242,209	198,690	193,696	4,994
Intergovernmental Revenue				
Local Sales Tax	1,542,859	1,683,556	1,450,000	233,556
Franchise Tax	801,860	932,219	781,000	151,219
KLINK - Highway Maintenance	51,215	51,250	50,000	1,250
Liquor Control Tax	11,231	13,732	-	13,732
Grants	74,422	200	-	200
Licenses and Fees	197,179	202,580	205,000	(2,420)
Miscellaneous	130,843	202,887	-	202,887
Transfers In	166,639	184,650	184,650	-
	<u>\$ 5,126,181</u>	<u>\$ 5,149,585</u>	<u>\$ 4,593,310</u>	<u>\$ 556,275</u>

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND (CONTINUED)

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

GENERAL FUND	<u>2021</u>	<u>2022</u>		Variance Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Departmental Expenditures				
Administrative				
Salaries and Benefits	\$ 302,013	\$ 333,939	\$ 377,145	\$ (43,206)
Contractual Services	55,330	64,054	65,500	(1,446)
Services and Supplies	287,272	300,267	259,007	41,260
Capital Outlay	1,114	1,638	100,000	(98,362)
Other	1,500	6,000	-	6,000
Total	<u>\$ 647,229</u>	<u>\$ 705,898</u>	<u>\$ 801,652</u>	<u>\$ (95,754)</u>
Police				
Salaries and Benefits	\$ 1,132,884	\$ 1,275,938	\$ 1,285,175	\$ (9,237)
Services and Supplies	217,200	175,199	180,000	(4,801)
Capital Outlay	8,652	5,742	-	5,742
Total	<u>\$ 1,358,736</u>	<u>\$ 1,456,879</u>	<u>\$ 1,465,175</u>	<u>\$ (8,296)</u>
Fire				
Salaries and Benefits	\$ 671,261	\$ 871,237	\$ 974,411	\$ (103,174)
Services and Supplies	100,589	110,156	107,325	2,831
Capital Outlay	432	129	-	129
Total	<u>\$ 772,282</u>	<u>\$ 981,522</u>	<u>\$ 1,081,736</u>	<u>\$ (100,214)</u>
Streets and Alley				
Salaries and Benefits	\$ 240,627	\$ 266,721	\$ 306,153	\$ (39,432)
Services and Supplies	333,042	404,818	384,600	20,218
Total	<u>\$ 573,669</u>	<u>\$ 671,539</u>	<u>\$ 690,753</u>	<u>\$ (19,214)</u>
Bindweed and Flood Maintenance				
Salaries and Benefits	\$ 26,330	\$ 44,490	\$ 95,030	\$ (50,540)
Services and Supplies	55,907	41,905	48,700	(6,795)
Total	<u>\$ 82,237</u>	<u>\$ 86,395</u>	<u>\$ 143,730</u>	<u>\$ (57,335)</u>
Parks and Recreation				
Salaries and Benefits	\$ 218,671	\$ 231,111	\$ 237,450	\$ (6,339)
Services and Supplies	89,289	97,669	96,850	819
Capital Outlay	9,401	12,634	15,000	(2,366)
Total	<u>\$ 317,361</u>	<u>\$ 341,414</u>	<u>\$ 349,300</u>	<u>\$ (7,886)</u>
Pool				
Services and Supplies	\$ 9,697	\$ 13,969	\$ 20,000	\$ (6,031)

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND (CONTINUED)

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>		Variance Over Under
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
GENERAL FUND					
Departmental Expenditures					
Community Development					
Salaries and Benefits	\$ 56,391	\$ 104,100	\$ 95,488	\$ 8,612	
Services and Supplies	20,328	28,501	12,250	16,251	
Capital Outlay	-	-	35,000	(35,000)	
Total	<u>\$ 76,719</u>	<u>\$ 132,601</u>	<u>\$ 142,738</u>	<u>\$ (10,137)</u>	
Inspection					
Salaries and Benefits	\$ 80,342	\$ 83,746	\$ 83,443	\$ 303	
Contractual Services	12,810	9,420	35,000	(25,580)	
Services and Supplies	48,154	34,597	31,650	2,947	
Total	<u>\$ 141,306</u>	<u>\$ 127,763</u>	<u>\$ 150,093</u>	<u>\$ (22,330)</u>	
Municipal Court					
Salaries and Benefits	\$ 77,117	\$ 77,696	\$ 81,026	\$ (3,330)	
Contractual Services	43,454	43,520	60,000	(16,480)	
Services and Supplies	44,655	48,947	62,525	(13,578)	
Total	<u>\$ 165,226</u>	<u>\$ 170,163</u>	<u>\$ 203,551</u>	<u>\$ (33,388)</u>	
Senior Center and Transportation					
Salaries and Benefits	\$ 5,309	\$ 5,377	\$ 6,490	\$ (1,113)	
Contractual Services	7,800	9,600	7,500	2,100	
Capital Outlay	-	1,634	5,000	(3,366)	
Services and Supplies	22,070	25,128	19,100	6,028	
Total	<u>\$ 35,179</u>	<u>\$ 41,739</u>	<u>\$ 38,090</u>	<u>\$ 3,649</u>	
Civic Center					
Services and Supplies	\$ 31,272	\$ 41,719	\$ 35,750	\$ 5,969	
Capital Outlay	12,112	8,408	11,000	(2,592)	
Total	<u>\$ 43,384</u>	<u>\$ 50,127</u>	<u>\$ 46,750</u>	<u>\$ 3,377</u>	
Land Bank					
Services and Supplies	\$ -	\$ 23,597	\$ 25,000	\$ (1,403)	
Other Expenditures					
Transfers Out	\$ 342,000	\$ 356,241	\$ 350,000	\$ 6,241	
Fund Balance Reserve	-	-	1,000,000	(1,000,000)	
Total	<u>\$ 342,000</u>	<u>\$ 356,241</u>	<u>\$ 1,350,000</u>	<u>\$ (993,759)</u>	
Total Expenditures	<u>\$ 4,565,025</u>	<u>\$ 5,159,847</u>	<u>\$ 6,508,568</u>	<u>\$ (1,348,721)</u>	
Receipts Over (Under) Expenditures	\$ 561,156	\$ (10,262)			
Unencumbered Cash, January 1	<u>1,820,631</u>	<u>2,381,787</u>			
Unencumbered Cash, December 30	<u>\$ 2,381,787</u>	<u>\$ 2,371,525</u>			

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
AIRPORT FUND

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>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 23,616	\$ 56,326	\$ 59,328	\$ (3,002)
Delinquent Tax	318	712	-	712
Motor Vehicle Tax	1,576	2,333	2,445	(112)
Intergovernmental Revenue				
Grants - FAA	94,983	76,506	360,000	(283,494)
Other Receipts				
Contract Payments	8,975	1,986	7,500	(5,514)
Reimbursed Expenses	12,577	157	-	157
Refunds Received	167	35	-	35
Interest Income	36	107	-	107
Total Receipts	<u>\$ 142,248</u>	<u>\$ 138,162</u>	<u>\$ 429,273</u>	<u>\$ (291,111)</u>
Expenditures				
Contractual Services	\$ 4,447	\$ 4,550	\$ 6,500	\$ (1,950)
Services and Supplies	25,089	46,725	35,000	11,725
Capital Outlay	94,465	47,814	700,000	(652,186)
Transfers Out	2,000	2,000	2,000	-
Airport Reserve Balance	-	-	31,100	(31,100)
Total Expenditures	<u>\$ 126,001</u>	<u>\$ 101,089</u>	<u>\$ 774,600</u>	<u>\$ (673,511)</u>
Receipts Over (Under) Expenditures	\$ 16,247	\$ 37,073		
Unencumbered Cash, January 1	<u>309,582</u>	<u>325,829</u>		
Unencumbered Cash, December 31	<u>\$ 325,829</u>	<u>\$ 362,902</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
FIRE APPARATUS FUND

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>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Ad Valorem Property Tax	\$ 105,488	\$ 112,247	\$ 117,892	\$ (5,645)
Delinquent Tax	1,743	2,651	-	2,651
Motor Vehicle Tax	13,400	11,198	10,909	289
Sale of Equipment	-	700	-	700
Interest Income	-	4	-	4
Total Receipts	<u>\$ 120,631</u>	<u>\$ 126,800</u>	<u>\$ 128,801</u>	<u>\$ (2,001)</u>
Expenditures				
Capital Outlay	\$ 120,543	\$ 122,925	\$ 122,925	\$ -
Fire Apparatus Reserve Balance	-	-	15,000	(15,000)
Total Expenditures	<u>\$ 120,543</u>	<u>\$ 122,925</u>	<u>\$ 137,925</u>	<u>\$ (15,000)</u>
Receipts Over (Under) Expenditures	\$ 88	\$ 3,875		
Unencumbered Cash, January 1	<u>7,119</u>	<u>7,207</u>		
Unencumbered Cash, December 31	<u>\$ 7,207</u>	<u>\$ 11,082</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SPECIAL PARK AND RECREATION FUND

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2020</u>	<u>2021</u>		Variance Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Alcohol Tax	\$ 11,231	\$ 13,732	\$ 10,000	\$ 3,732
Interest Income	7	15	-	15
Gifts and Donations	37,278	11,774	-	11,774
Total Receipts	<u>\$ 48,516</u>	<u>\$ 25,521</u>	<u>\$ 10,000</u>	<u>\$ 15,521</u>
Expenditures				
Capital Outlay	\$ 32,241	\$ 43,199	\$ 65,167	\$ (21,968)
Receipts Over (Under) Expenditures	\$ 16,275	\$ (17,678)		
Unencumbered Cash, January 1	<u>58,667</u>	<u>74,942</u>		
Unencumbered Cash, December 31	<u>\$ 74,942</u>	<u>\$ 57,264</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis

SPECIAL ALCOHOL AND DRUG FUND
 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>		Variance Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Alcohol Tax	\$ 11,231	\$ 13,732	\$ 10,000	\$ 3,732
Interest Income	1	1	-	1
Total Receipts	<u>\$ 11,232</u>	<u>\$ 13,733</u>	<u>\$ 10,000</u>	<u>\$ 3,733</u>
Expenditures				
Cash Reserve	\$ -	\$ -	\$ 10,037	\$ (10,037)
Awards and Contributions	10,000	12,450	10,000	2,450
Total Expenditures	<u>\$ 10,000</u>	<u>\$ 12,450</u>	<u>\$ 20,037</u>	<u>\$ (7,587)</u>
Receipts Over (Under) Expenditures	\$ 1,232	\$ 1,283		
Unencumbered Cash, January 1	<u>10,037</u>	<u>11,269</u>		
Unencumbered Cash, December 31	<u>\$ 11,269</u>	<u>\$ 12,552</u>		

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
LIBRARY FUND**

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>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Ad Valorem Property Tax	\$ 453,376	\$ 453,799	\$ 476,669	\$ (22,870)
Delinquent Tax	8,752	12,648	-	12,648
Motor Vehicle Tax	62,106	48,503	46,862	1,641
Total Receipts	<u>\$ 524,234</u>	<u>\$ 514,950</u>	<u>\$ 523,531</u>	<u>\$ (8,581)</u>
Expenditures				
Appropriation to Library	\$ 524,234	\$ 514,950	\$ 523,531	\$ (8,581)
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, January 1	<u>-</u>	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>\$ -</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
TOURISM AND CONVENTION FUND

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>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Transient Guest Tax	\$ 149,062	\$ 169,287	\$ 175,000	\$ (5,713)
Charges for Services	21,246	11,423	5,000	6,423
Interest Income	8	38	-	38
Reimbursed Expenses	17,224	7,024	10,000	(2,976)
Refunds Received	48	135	-	135
Miscellaneous Revenue	26,208	17,633	-	17,633
Transfers In	25,000	130,824	25,000	105,824
Total Receipts	<u>\$ 238,796</u>	<u>\$ 336,364</u>	<u>\$ 215,000</u>	<u>\$ 121,364</u>
Expenditures				
Salaries and Benefits	\$ 84,414	\$ 91,976	\$ 110,914	\$ (18,938)
Services and Supplies	136,749	216,082	103,750	112,332
Capital Outlay	-	-	50,000	(50,000)
Fund Balance Reserve	-	-	28,177	(28,177)
Subtotal Expenditures	<u>\$ 221,163</u>	<u>\$ 308,058</u>	<u>\$ 292,841</u>	<u>\$ 15,217</u>
Allowable Qualifying Budget Credits	<u>-</u>	<u>-</u>	<u>17,633</u>	<u>(17,633)</u>
	<u>\$ 221,163</u>	<u>\$ 308,058</u>	<u>\$ 310,474</u>	<u>\$ (2,416)</u>
Receipts Over (Under) Expenditures	\$ 17,633	\$ 28,306		
Unencumbered Cash, January 1	<u>50,187</u>	<u>67,820</u>		
Unencumbered Cash, December 31	<u>\$ 67,820</u>	<u>\$ 96,126</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SPECIAL HIGHWAY FUND

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>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Fuel Tax	\$ 178,874	\$ 170,351	\$ 159,460	\$ 10,891
KDOT Funds	83,872	99,924	80,000	19,924
Interest Income	735	537	2,000	(1,463)
Reimbursed Expenses	1,450	2,073	-	2,073
Transfers In	-	233,037	233,037	-
Total Receipts	<u>\$ 264,931</u>	<u>\$ 505,922</u>	<u>\$ 474,497</u>	<u>\$ 31,425</u>
Expenditures				
Services and Supplies	\$ 23,713	\$ 39,776	\$ 48,000	\$ (8,224)
Contractual Services	53,726	158,220	75,000	83,220
Capital Outlay	78,653	578,517	650,000	(71,483)
Fund Balance Reserve	-	-	16,895	(16,895)
Total Expenditures	<u>\$ 156,092</u>	<u>\$ 776,513</u>	<u>\$ 789,895</u>	<u>\$ (13,382)</u>
Receipts Over (Under) Expenditures	\$ 108,839	\$ (270,591)		
Unencumbered Cash, January 1	<u>257,196</u>	<u>366,035</u>		
Unencumbered Cash, December 31	<u>\$ 366,035</u>	<u>\$ 95,444</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
RECREATION COMMISSION FUND

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>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Property Tax	\$ 344,620	\$ 335,958	\$ 281,450	\$ 54,508
Fees	208,398	193,623	188,550	5,073
Interest Income	67	171	-	171
Grants	-	-	15,000	(15,000)
Property Tax	-	-	71,388	(71,388)
Miscellaneous	-	4,362	-	4,362
Total Receipts	<u>\$ 553,085</u>	<u>\$ 534,114</u>	<u>\$ 556,388</u>	<u>\$ (22,274)</u>
Expenditures				
Administration	\$ 248,017	\$ 257,623	\$ 224,730	\$ 32,893
Aquatics	75,440	81,497	83,629	(2,132)
Athletics	85,787	88,190	110,900	(22,710)
Community Education	21,576	17,878	33,400	(15,522)
Community Center	59,670	61,806	76,500	(14,694)
Special Projects	-	184,310	165,000	19,310
Capital Improvements	-	-	250,000	(250,000)
Employee Benefit	-	-	144,129	(144,129)
Cash Forward	-	-	10,452	(10,452)
Total Expenditures	<u>\$ 490,490</u>	<u>\$ 691,304</u>	<u>\$ 1,098,740</u>	<u>\$ (407,436)</u>
Receipts Over (Under) Expenditures	\$ 62,595	\$ (157,190)		
Unencumbered Cash, January 1	<u>579,138</u>	<u>641,733</u>		
Unencumbered Cash, December 31	<u>\$ 641,733</u>	<u>\$ 484,543</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
CAPITAL IMPROVEMENT FUND

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>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Ad Valorem Tax	\$ 60,752	\$ 239,050	\$ 251,741	\$ (12,691)
Delinquent Tax	555	1,649	500	1,149
Motor Vehicle Tax	2,582	5,959	6,292	(333)
Interest Income	40	47	-	47
Reimbursed expenses	9,464	-	-	-
Miscellaneous	-	4,428	-	4,428
Tax Credits	-	-	85,000	(85,000)
Total Receipts	<u>\$ 73,393</u>	<u>\$ 251,133</u>	<u>\$ 343,533</u>	<u>\$ (92,400)</u>
Expenditures				
Capital Imprvmt Projects/Equip	\$ 280,244	\$ 289,434	\$ 350,000	\$ (60,566)
Fund Balance Reserve	-	-	17,620	(17,620)
Total Expenditures	<u>\$ 280,244</u>	<u>\$ 289,434</u>	<u>\$ 367,620</u>	<u>\$ (78,186)</u>
Receipts Over (Under) Expenditures	\$ (206,851)	\$ (38,301)		
Unencumbered Cash, January 1	<u>362,712</u>	<u>155,861</u>		
Unencumbered Cash, December 31	<u>\$ 155,861</u>	<u>\$ 117,560</u>		

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
EQUIPMENT RESERVE FUND**

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	2021	2022
Receipts		
Interest Income	\$ 40	\$ 134
Grants and contributions	49,178	36,851
Miscellaneous	36,350	52,318
Sale of property	7,825	6,650
Transfers In	321,500	336,500
Total Receipts	\$ 414,893	\$ 432,453
Expenditures		
Capital Outlay	\$ 304,082	\$ 461,510
Receipts Over (Under) Expenditures	\$ 110,811	\$ (29,057)
Unencumbered Cash, January 1	332,366	443,177
Unencumbered Cash, December 31	\$ 443,177	\$ 414,120

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

Regulatory Basis

LIBRARY/POOL RENOVATION FUND

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	<u>2021</u>	<u>2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
			<u>Variance Over (Under)</u>
Receipts			
Sales Tax Distribution	\$ -	\$ -	\$ -
Expenditures			
Capital Outlay	\$ 7,069	\$ 31,700	\$ 72,196
Receipts Over (Under) Expenditures	\$ (7,069)	\$ (31,700)	
Unencumbered Cash, January 1	<u>79,266</u>	<u>72,197</u>	
Unencumbered Cash, December 31	<u>\$ 72,197</u>	<u>\$ 40,497</u>	

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SALES TAX STREET FUND**

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>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Sales Tax	\$ 395,419	\$ 438,758	\$ 375,000	\$ 63,758
Interest Income	-	28,316	-	28,316
Total Receipts	<u>\$ 395,419</u>	<u>\$ 467,074</u>	<u>\$ 375,000</u>	<u>\$ 92,074</u>
Expenditures				
Street Projects	\$ -	\$ -	\$ 1,000,000	\$ (1,000,000)
Fund Balance Reserve	-	-	22,856	(22,856)
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,022,856</u>	<u>\$ (1,022,856)</u>
Receipts Over (Under) Expenditures	\$ 395,419	\$ 467,074		
Unencumbered Cash, January 1	<u>722,856</u>	<u>1,118,275</u>		
Unencumbered Cash, December 31	<u>\$ 1,118,275</u>	<u>\$ 1,585,349</u>		

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
CID SALES TAX FUND**

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	2021	2022
Receipts		
Sales tax	\$ 228,602	\$ 275,597
Expenditures		
Services and Supplies	\$ 221,348	\$ 294,719
Receipts Over (Under) Expenditures	\$ 7,254	\$ (19,122)
Unencumbered Cash, January 1	6,023	13,277
Unencumbered Cash, December 31	\$ 13,277	\$ (5,845)

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

Regulatory Basis

2019 BOND 8TH STREET PROJECT FUND

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>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Interest Income	\$ 11	\$ -	\$ -	\$ -
Expenditures				
Capital Outlay	\$ 5,572	\$ -	\$ 233,037	(233,037)
Transfer Out	-	233,037	-	233,037
Total Expenditures	<u>\$ 5,572</u>	<u>\$ 233,037</u>	<u>\$ 233,037</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (5,561)	\$ (233,037)		
Unencumbered Cash, January 1	<u>238,598</u>	<u>233,037</u>		
Unencumbered Cash, December 31	<u>\$ 233,037</u>	<u>\$ -</u>		

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
SPECIAL LAW ENFORCEMENT**

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	2021	2022
Receipts		
Fines and fees	\$ 748	\$ 1,351
Expenditures		
Services and supplies	\$ -	\$ 5,166
Receipts Over (Under) Expenditures	\$ 748	\$ (3,815)
Unencumbered Cash, January 1	5,917	6,665
Unencumbered Cash, December 31	\$ 6,665	\$ 2,850

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
AMERICAN RESCUE PLAN FUND**

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>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Grants	\$ 473,165	\$ 473,165	\$ 470,366	\$ 2,799
Expenditures				
Capital Outlay	\$ 120,698	\$ 213,418	\$ 940,732	\$ (727,314)
Transfer Out	-	105,824	-	105,824
Total Expenditures	<u>\$ 120,698</u>	<u>\$ 319,242</u>	<u>\$ 940,732</u>	<u>\$ (621,490)</u>
Receipts Over (Under)				
Expenditures	\$ 352,467	\$ 153,923		
Unencumbered Cash, January 1	<u>-</u>	<u>352,467</u>		
Unencumbered Cash, December 31	<u>\$ 352,467</u>	<u>\$ 506,390</u>		

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

Regulatory Basis

SISTER CITY SCHOLARSHIP FUND

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	2021	2022
Receipts		
Transfer In	\$ 7,000	\$ 6,241
Expenditures		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ 7,000	\$ 6,241
Unencumbered Cash, January 1	-	7,000
Unencumbered Cash, December 31	\$ 7,000	\$ 13,241

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
KS FIGHTS ADDICTION**

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	2021	2022
Receipts		
Miscellaneous	\$ -	\$ 1,505
Expenditures		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ 1,505
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	\$ -	\$ 1,505

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
LAND BANK**

For the Year Ended December 31, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	2021	2022
Receipts		
Sale of Lots	\$ -	\$ 127,500
Expenditures		
Cost of Lots	\$ -	\$ 92,500
Receipts Over (Under) Expenditures	\$ -	\$ 35,000
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	\$ -	\$ 35,000

CITY OF ABILENE, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
BOND AND INTEREST FUND

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>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Ad Valorem Property Tax	\$ 296,426	\$ 326,567	\$ 343,070	\$ (16,503)
Delinquent Tax	8,725	11,916	-	11,916
Motor Vehicle Tax	64,094	34,334	30,573	3,761
Special Assessments	115,904	118,116	115,000	3,116
Interest Income	992	902	1,000	(98)
Total Receipts	<u>\$ 486,141</u>	<u>\$ 491,835</u>	<u>\$ 489,643</u>	<u>\$ 2,192</u>
Expenditures				
Bond Principal and Interest	\$ 676,463	\$ 482,339	\$ 482,338	\$ 1
Cash reserve	-	-	50,000	(50,000)
Total Expenditures	<u>\$ 676,463</u>	<u>\$ 482,339</u>	<u>\$ 532,338</u>	<u>\$ (49,999)</u>
Receipts Over (Under) Expenditures	\$ (190,322)	\$ 9,496		
Unencumbered Cash, January 1	<u>221,447</u>	<u>31,125</u>		
Unencumbered Cash, December 31	<u>\$ 31,125</u>	<u>\$ 40,621</u>		

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
WATER UTILITY FUND

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>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Charges for Services	\$ 1,850,933	\$ 1,924,889	\$ 1,879,990	\$ 44,899
Sales Tax	4	87	-	87
Fines and Penalties	13,584	13,072	15,000	(1,928)
Reimbursed Expenses	2,512	13,821	-	13,821
Interest Income	596	516	-	516
Antenna Fees	17,129	17,597	17,500	97
Miscellaneous Fees	40,369	30,374	13,500	16,874
Total Receipts	<u>\$ 1,925,127</u>	<u>\$ 2,000,356</u>	<u>\$ 1,925,990</u>	<u>\$ 74,366</u>
Expenditures				
Wells Production and Water Treatment Plant				
Salaries and Benefits	\$ 264,261	\$ 278,812	\$ 282,331	\$ (3,519)
Contractual Services	41,414	3,144	20,000	(16,856)
Services and Supplies	258,131	322,797	314,650	8,147
Capital Outlay	241,301	73,115	80,000	(6,885)
Water Distribution				
Salaries and Benefits	201,347	213,008	258,735	(45,727)
Services and Supplies	352,415	386,819	362,700	24,119
Capital Outlay	81,452	81,923	72,000	9,923
Commercial				
Salaries and Benefits	148,603	152,879	165,017	(12,138)
Contractual Services	4,917	4,700	7,300	(2,600)
Services and Supplies	149,518	150,562	158,000	(7,438)
Capital Outlay	131,242	-	-	-
Debt Service				
Interest Payments	31,250	31,250	66,250	(35,000)
2019 Bond Expense	-	35,000	-	35,000
Transfers Out	191,040	194,000	269,000	(75,000)
Fund Balance Reserve	-	-	719,891	(719,891)
Total Expenditures	<u>\$ 2,096,891</u>	<u>\$ 1,928,009</u>	<u>\$ 2,775,874</u>	<u>\$ (847,865)</u>
Receipts Over (Under) Expenditures	\$ (171,764)	\$ 72,347		
Unencumbered Cash, January 1	<u>1,017,666</u>	<u>845,902</u>		
Unencumbered Cash, December 31	<u>\$ 845,902</u>	<u>\$ 918,249</u>		

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SEWER UTILITY FUND

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>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Charges for Services	\$ 1,632,583	\$ 1,568,850	\$ 1,649,155	\$ (80,305)
Interest Income	300	321	-	321
Reimbursed Expenses	1,448	9,704	-	9,704
Miscellaneous	-	-	2,000	(2,000)
Refunds	9,082	1,356	-	1,356
Total Receipts	<u>\$ 1,643,413</u>	<u>\$ 1,580,231</u>	<u>\$ 1,651,155</u>	<u>\$ (70,924)</u>
Expenditures				
Collection				
Salaries and Benefits	\$ 111,915	\$ 107,722	\$ 147,725	\$ (40,003)
Services and Supplies	56,127	42,606	52,144	(9,538)
Capital Outlay	8	7,425	135,000	(127,575)
Wastewater Treatment Plant				
Salaries and Benefits	179,784	218,554	209,890	8,664
Services and Supplies	269,619	361,266	307,176	54,090
Capital Outlay	-	36,171	45,000	(8,829)
Commercial				
Salaries and Benefits	140,001	148,161	155,018	(6,857)
Contractual Services	4,968	4,700	7,300	(2,600)
Services and Supplies	117,225	126,625	124,000	2,625
Capital Outlay	443	-	-	-
Debt Service				
Principal Payments	400,000	425,000	549,875	(124,875)
Interest Payments	141,175	124,875	-	124,875
2019 Bond Expense	-	-	100,000	(100,000)
Transfers	-	132,500	132,500	-
Fund Balance Reserve	-	-	578,842	(578,842)
Total Expenditures	<u>\$ 1,421,265</u>	<u>\$ 1,735,605</u>	<u>\$ 2,544,470</u>	<u>\$ (808,865)</u>
Receipts Over (Under) Expenditures	\$ 222,148	\$ (155,374)		
Unencumbered Cash, January 1	<u>790,026</u>	<u>1,012,174</u>		
Unencumbered Cash, December 31	<u>\$ 1,012,174</u>	<u>\$ 856,800</u>		

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

EQUIPMENT RESERVE - WATER FUND

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	2021	2022
Receipts		
Interest	\$ -	\$ 46
Miscellaneous	-	510
Transfers In	100,000	100,000
Total Receipts	\$ 100,000	\$ 100,556
Expenditures		
Capital Outlay	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ 100,000	\$ 100,556
Unencumbered Cash, January 1	3,199	103,199
Unencumbered Cash, December 31	\$ 103,199	\$ 203,755

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

EQUIPMENT RESERVE - SEWER FUND

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	2021	2022
Receipts		
Interest Income	\$ 33	\$ 58
Miscellaneous	-	149,600
Transfers In	-	50,000
Total Receipts	\$ 33	\$ 199,658
Expenditures		
Capital outlay	\$ -	\$ 521,897
Receipts Over (Under) Expenditures	\$ 33	\$ (322,239)
Unencumbered Cash, January 1	335,140	335,173
Unencumbered Cash, December 31	\$ 335,173	\$ 12,934

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
RECYCLING FUND

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>		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Charges for Services	\$ 100,630	\$ 93,768	\$ 95,000	\$ (1,232)
Interest Income	20	56	1,000	(944)
Refunds Received	307	12	-	12
Reimbursed expenses	1,105	190	-	190
Miscellaneous Income	34,181	36,557	15,000	21,557
Total Receipts	<u>\$ 136,243</u>	<u>\$ 130,583</u>	<u>\$ 111,000</u>	<u>\$ 19,583</u>
Expenditures				
Contractual Services	\$ 74,125	\$ 69,003	\$ 75,000	\$ (5,997)
Services and Supplies	20,388	37,684	43,220	(5,536)
Capital Outlay	-	-	100,000	(100,000)
Transfers out	14,200	14,250	14,250	-
Fund Reserve Balance	-	-	45,323	(45,323)
Total Expenditures	<u>\$ 108,713</u>	<u>\$ 120,937</u>	<u>\$ 277,793</u>	<u>\$ (156,856)</u>
Receipts Over (Under) Expenditures	\$ 27,530	\$ 9,646		
Unencumbered Cash, January 1	<u>172,713</u>	<u>200,243</u>		
Unencumbered Cash, December 31	<u>\$ 200,243</u>	<u>\$ 209,889</u>		

**CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
STORM DRAIN FUND**

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	Budget	
Receipts				
Charges for services	\$ 68,267	\$ 63,976	\$ 67,000	\$ (3,024)
Interest Income	60	129	50	79
Miscellaneous	-	3,075	-	3,075
Total Receipts	<u>\$ 68,327</u>	<u>\$ 67,180</u>	<u>\$ 67,050</u>	<u>\$ 130</u>
Expenditures				
Contractual Services	\$ 8,890	\$ -	\$ 15,000	\$ (15,000)
Capital Outlay	191,989	11,785	450,000	(438,215)
Transfers Out	3,400	3,400	3,400	-
Fund Reserve Balance	-	-	65,621	(65,621)
Total Expenditures	<u>\$ 204,279</u>	<u>\$ 15,185</u>	<u>\$ 534,021</u>	<u>\$ (518,836)</u>
Receipts Over (Under)	\$ (135,952)	\$ 51,995		
Unencumbered Cash, January 1	<u>612,321</u>	<u>476,369</u>		
Unencumbered Cash, December 31	<u>\$ 476,369</u>	<u>\$ 528,364</u>		

**CITY OF ABILENE, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis**

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Municipal Court	\$ 10,356	\$ 12,480	\$ 20,596	\$ 2,240
Payroll Clearing Fund	2,363	-	4,377	(2,014)
Self Insurance Fund	39,499	-	-	39,499
Total Agency Funds	<u>\$ 52,218</u>	<u>\$ 12,480</u>	<u>\$ 24,973</u>	<u>\$ 39,725</u>

**CITY OF ABILENE, KANSAS
 RELATED MUNICIPAL ENTITY
 PUBLIC BUILDING COMMISSION
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 Regulatory Basis
 PBC HOSPITAL PROJECT**

For the Year Ended December 31, 2022

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2021)

	2021	2022
Receipts		
Lease Payments	\$ 865,494	\$ 1,654,944
Expenditures		
2017 Bond Payment	\$ 865,494	\$ 1,654,944
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, January 1	149,779	149,779
Unencumbered Cash, December 31	\$ 149,779	\$ 149,779