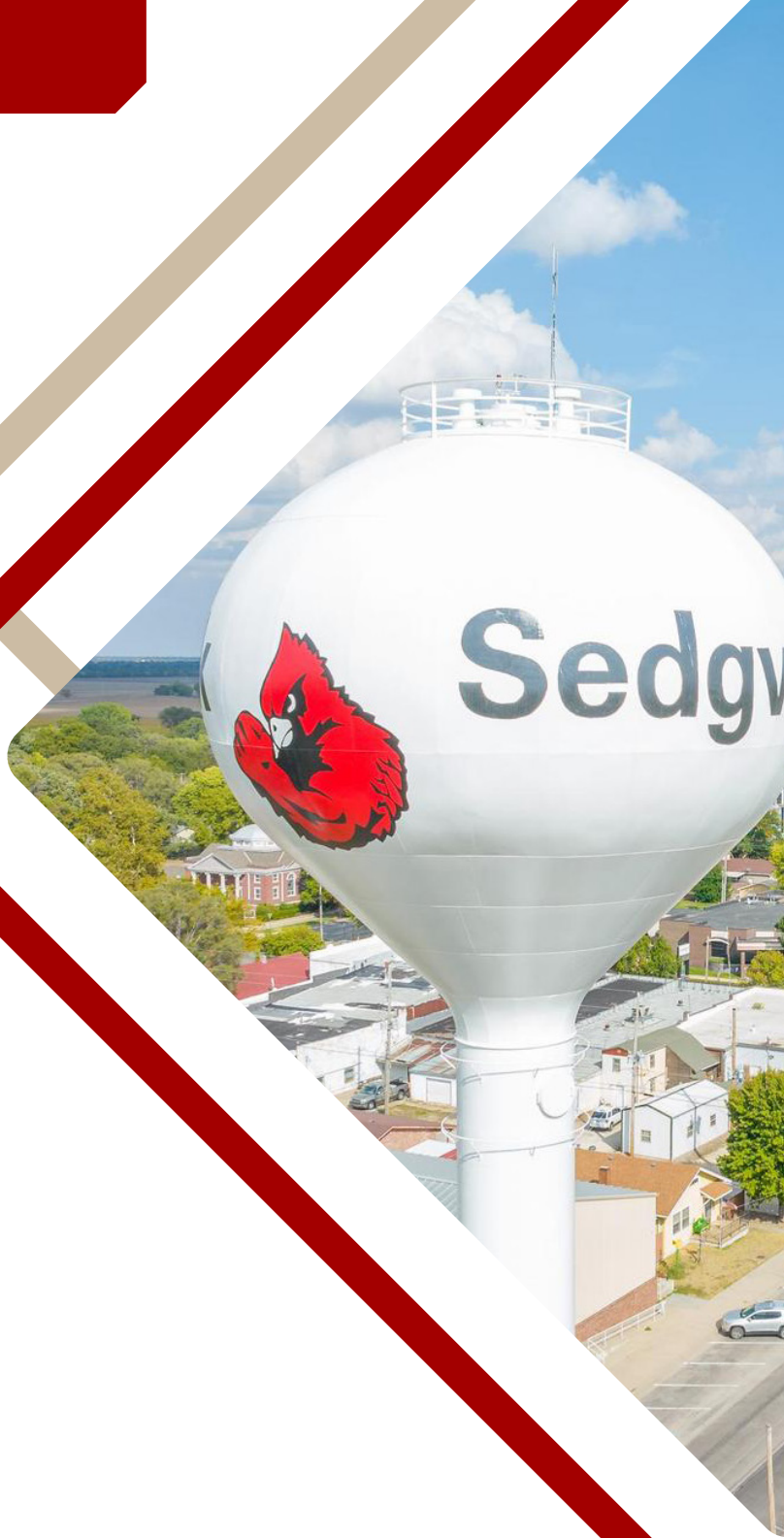


2023 Quarterly Financial Report

June 30, 2023

A Little Town
With A Big Heart!



CITY OF SEDGWICK, KANSAS QUARTERLY FINANCIAL REPORT

FOR PERIOD ENDED JUNE 30, 2023

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July 19, 2023

The Honorable Mayor and City Council
City of Sedgwick, Kansas

Dear Mayor and Members of City Council:

The Quarterly Financial Report of the City of Sedgwick for the quarter ended June 30, 2023 is presented to you as a review of financial and operational information. This report is intended to inform you and the citizens of the financial condition of the various funds and to provide information that will assist you in making informed decisions. The information is unaudited and may not reflect all transactions and adjustments that apply to the activities through the second quarter of 2023.

Highlights and key information regarding the financial reports are presented in the following section titled *Highlights and Briefs*. My appreciation is extended to all City staff members that contributed to this report.

Respectfully submitted,

Kyle Nordick

Kyle Nordick
City Administrator

Highlights and Briefs

QUARTER ENDED JUNE 30, 2023

The Quarterly Financial Report provides unaudited results in order to facilitate timely management decision making. The report compares actual results to budgetary amounts for various funds and provides additional information about the City's financing activities.

GENERAL FUND

Budgetary statements for the General Fund are presented on pages 1 to 3 of this report. The unencumbered fund balance for the General Fund on June 30, 2023 was \$442,836 as compared to \$458,242 at this time last year, representing an decrease of approximately \$15,406. The 2023 year-end unencumbered fund balance is 12.7% of expenditures and other uses (page 1). General Fund revenues and other sources (revenues) and expenditures and other uses (expenditures) increased compared to this time last year with revenues \$57,263 or 7.1% higher and expenditures \$72,669 or 13.2% higher than last year (page 1).

Total property tax collections for the City's two primary taxing funds, the General Fund and the Debt Service Fund, totaled \$579,997 for 2023, increasing 0.01% over last year.

Collection of Current and Delinquent Property Taxes				
	2023 Adopted Budget	For the quarter ended June 30,		
		2023	2022	2021
General Fund	\$415,857	\$362,709	\$349,626	\$314,786
Debt Service Fund	\$248,697	\$217,288	\$230,333	\$301,665

Overall, General Fund revenues and other sources were approximately \$57,263 higher than this time last year. The increase is due mostly to increased property tax collections. Property tax collections grew as a result of an increase in assessed valuation, while franchise fee collections are largely due to higher prices. Court revenues are \$15,897 higher than this time last year. Interest earnings are about \$9,276 higher than the second quarter of 2022.

FINANCING ACTIVITIES

Budgetary statements for the Debt Service Fund are presented on page 4 of this report. The unencumbered fund balance of the Debt Service Fund as of June 30, 2023 was \$342,189.

ENTERPRISE FUNDS

Statements for enterprise funds prepared on an budgetary basis begin on page 18.

WATER UTILITY

The Water Utility revenues through June 30, 2023 were \$193,700 as compared to the prior year's revenue of \$195,335. Expenditures were less than the prior year, totaling \$123,658 in 2023, as compared to \$157,485 in 2022. Revenues and expenditures were approximately 48.5% and 25.2%, respectively, of the 2023 Adopted Budget.

SEWER UTILITY

Sewer Utility revenues at \$141,462, decreased over prior year's second quarter revenues of \$141,473. Revenues remain in sync with the Adopted Budget at 50.5% for the second quarter. Expenditures of \$112,080 in 2023 were slightly higher from the 2022 expenditures of \$105,096 and were 31.1% of the Adopted Budget.

REFUSE

The Refuse Fund revenues were \$61,857 as of June 30, 2023, representing 51.6% of the 2023 Adopted Budget and an increase of approximately \$1,489 or 2.4% from this time last year. The Refuse Fund expenditures total \$45,156 in 2023, an increase of \$2,709 or 6% over the prior year expenditures.

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GENERAL FUND

The primary purpose of the General Fund is to account for the City's operating revenues and other financial resources and their uses in conducting the general operations of the City, except for those resources required to be accounted for in another fund.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES

BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)

For the Period Ended June 30, 2023

(with projections for the year ended December 31, 2023)

	Budgeted Amounts		2023	2023
	Original	Revised*	Actual Amounts	Projected
				Year End
REVENUES AND OTHER SOURCES				
General property taxes	\$ 415,857	\$ 415,857	\$ 362,709	\$ 379,459
Franchise taxes	107,276	107,276	65,287	121,870
Vehicle taxes	59,853	59,853	22,264	64,991
Local sales tax	345,611	345,611	226,025	388,594
Licenses and permits	12,262	12,262	6,677	14,372
Fines and penalties	35,339	35,339	32,687	53,230
Interest earnings	4,264	4,264	11,597	16,027
Other revenue	90,379	90,379	74,781	93,659
Reimbursement from Senior Center	6,018	6,018	2,109	5,562
Reimbursement from Cemetery	9,978	9,978	-	9,152
Utility franchise fees	39,951	39,951	-	40,983
Total revenues and other sources	1,126,788	1,126,788	804,135	1,187,899
EXPENDITURES AND OTHER USES				
Personnel services	514,248	514,248	240,530	505,426
Contractual services	487,209	487,209	250,118	435,556
Materials and supplies	112,415	112,415	58,411	104,611
Capital outlay	-	-	-	-
Contingency	175,000	175,000	-	175,000
Transfers to other funds	157,550	157,550	-	
Total expenditures and other uses	1,446,422	1,446,422	549,059	1,220,593
Net change in unencumbered fund balance	(319,634)	(319,634)	255,076	(32,694)
Unencumbered fund balance, beginning	331,493	331,493	187,761	187,761
Unencumbered fund balance, ending	\$ 11,859	\$ 11,859	\$ 442,837	\$ 155,067

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)

For the Period Ended June 30, 2023
(with projections for the year ended December 31, 2023)

	Budgeted Amounts		2023	Variance with Final Budget Positive (Negative)	2022
	Original	Revised*	Actual Amounts		Actual Amounts
REVENUES AND OTHER SOURCES					
Local government taxes:					
General Property taxes:					
Property taxes	\$ 407,157	\$ 407,157	\$ 361,223	\$ (45,934)	\$ 342,879
Delinquent property taxes	8,700	8,700	1,486	(7,214)	6,748
Payments in lieu of taxes	3,076	3,076	-	(3,076)	-
Franchise taxes	107,276	107,276	65,287	(41,989)	60,974
Motor vehicle taxes	59,853	59,853	22,264	(37,589)	22,992
Local sales tax	345,611	345,611	226,024	(119,587)	211,899
Total local government taxes	931,673	931,673	676,283	(255,390)	645,492
Licenses and permits	12,262	12,262	6,677	(5,586)	14,569
Fines and penalties:	35,339	35,339	32,687	(2,652)	16,790
Interest earnings	4,264	4,264	11,597	7,333	2,321
Other Revenue	143,250	143,250	76,890	(66,360)	67,699
Total Revenues	1,126,788	1,126,788	804,134	(322,654)	746,871
EXPENDITURES					
Administration					
Personnel services	203,322	203,322	106,516	96,806	88,359
Contractual services	82,472	82,472	51,410	31,062	45,497
Materials and supplies	6,112	6,112	7,154	(1,042)	2,046
Total Administration	291,906	291,906	165,080	126,826	135,902
Ambulance					
Contractual services	196,350	196,350	94,500	101,850	89,250
Total Ambulance	196,350	196,350	94,500	101,850	89,250
Police					
Personnel services	155,318	155,318	69,528	85,790	63,598
Contractual services	47,958	47,958	25,265	22,693	16,352
Materials and supplies	23,873	23,873	11,858	12,015	6,722
Total Police	227,149	227,149	106,651	120,498	86,673
Fire					
Personnel services	15,141	15,141	6,100	9,041	6,028
Contractual services	21,281	21,281	10,974	10,308	11,813
Materials and supplies	25,499	25,499	2,609	22,890	5,080
Total Fire	61,921	61,921	19,683	42,238	22,920
Legal					
Personnel services	22,025	22,025	11,944	10,081	9,969
Contractual services	26,582	26,582	9,062	17,520	7,429
Materials and supplies	3,052	3,052	1,597	1,455	709
Total Legal	51,659	51,659	22,603	29,056	18,107
Pool					
Personnel services	30,823	30,823	13,719	17,105	8,630
Contractual services	13,007	13,007	7,711	5,296	8,878
Materials and supplies	17,575	17,575	10,153	7,422	7,155
Total Pool	61,405	61,405	31,583	29,822	24,663
Community Relations					
Contractual services	29,500	29,500	16,950	12,550	16,000
Total Community Relations	29,500	29,500	16,950	12,550	16,000

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES					
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)					
For the Period Ended June 30, 2023					
(with projections for the year ended December 31, 2023)					
	Budgeted Amounts		2023	Variance with	2022
	Original	Revised*	Actual Amounts	Final Budget Positive (Negative)	Actual Amounts
Parks					
Personnel services	5,624	5,624	3,655	1,969	2,626
Contractual services	8,527	8,527	4,566	3,961	7,132
Materials and supplies	4,699	4,699	2,238	2,461	2,526
Total Parks	18,850	18,850	10,459	8,391	12,284
Cemetery					
Personnel services	11,697	11,697	4,755	6,942	3,327
Contractual services	3,237	3,237	2,626	611	2,580
Materials and supplies	807	807	128	679	70
Total Cemetery	15,741	15,741	7,509	8,232	5,977
Streets					
Personnel services	32,445	32,445	10,650	21,795	11,808
Contractual services	47,715	47,715	23,498	24,217	19,487
Materials and supplies	21,400	21,400	18,484	2,916	10,751
Total Streets	101,560	101,560	52,633	48,927	42,046
Maintenance					
Personnel services	37,853	37,853	13,663	24,190	15,277
Contractual services	10,580	10,580	3,556	7,024	3,666
Materials and supplies	9,398	9,398	4,189	5,209	3,624
Total Maintenance	57,831	57,831	21,408	36,423	22,567
Total expenditures	1,113,872	1,113,872	549,059	564,813	476,390
Excess of revenues over expenditures	12,916	12,916	255,075	(887,467)	270,481
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	40,301	40,301			
Transfers to other funds	(157,550)	(157,550)	-	157,550	(202,438)
Total other financing sources (uses)	(117,249)	(117,249)	-	157,550	(202,438)
Excess before other changes in unencumbered fund balances	(104,333)	(104,333)	255,075	(729,917)	68,043
OTHER CHANGES IN UNENCUMBERED FUND BALANCE					
Cancelled encumbrances	-	-	-	-	-
Total other changes in unencumbered fund balance	-	-	-	-	-
Net change in unencumbered fund balance			255,075		
Unencumbered fund balance, beginning	331,493	331,493	187,761		187,761
Unencumbered fund balance, ending	\$ 11,859	\$ 11,859	\$ 442,836	\$	\$ 458,242

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DEBT SERVICE FUND

The primary purpose of the Debt Service Fund is to provide for the payment of interest and principal on long-term general obligation debt. Funding sources include property taxes, special assessments, transfers from other funds and other miscellaneous sources.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES

BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)

For the Period Ended June 30, 2023

(with projections for the year ended December 31, 2023)

	Budgeted Amounts		2023	Projected
	Original	Revised*	Actual Amounts	Year End
REVENUES AND OTHER SOURCES				
General property taxes	\$ 248,697	\$ 248,697	\$ 217,288	\$ 247,403
Special assessments	104,233	104,233	116,907	119,261
Motor vehicle tax	39,354	39,354	13,936	32,440
Neighborhood Revitalization	-	-	729	729
State assessed utilities	7,910	7,910	15,394	15,397
Transfers	25,000	25,000	-	25,000
Total revenues and other sources	425,194	425,194	364,254	440,230
EXPENDITURES AND OTHER USES				
Debt Service	390,855	390,855	29,958	383,583
Cash Basis Reserve	9,771	9,771	-	-
Total expenditures and other uses	400,626	400,626	29,958	383,583
Net change in unencumbered fund balance	24,568	24,568	334,297	56,647
Unencumbered fund balance, beginning	7,893	7,893	7,892	7,892
Unencumbered fund balance, ending	\$ 32,461	32,461	342,189	64,539

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LIBRARY FUND

The primary purpose of the Library Fund is to account for the City's tax levy funding of the operation of Lilian Tear Library.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES

BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)

For the Period Ended June 30, 2023

(with projections for the year ended December 31, 2023)

	Budgeted Amounts		2023 Actual Amounts	Projected Year End
	Original	Revised*		
REVENUES AND OTHER SOURCES				
General property taxes	\$ 47,986	\$ 47,986	\$ 41,983	\$ 43,296
Motor vehicle tax	6,905	6,905	2,553	5,950
State assessed utilities	2,874	2,874	2,977	2,978
Neighborhood Revitalization Rebate	-	-	(48)	(48)
Total revenues and other sources	57,765	57,765	47,466	52,176
EXPENDITURES AND OTHER USES				
Appropriation to library board	56,970	56,970	26,589	52,121
Total expenditures and other uses	56,970	56,970	26,589	52,121
Net change in unencumbered fund balance	795	795	20,877	55
Unencumbered fund balance, beginning	577	577	1,111	1,111
Unencumbered fund balance, ending	\$ 1,372	\$ 1,372	\$ 21,988	\$ 1,166

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES

BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)

For the Period Ended June 30, 2023

(with projections for the year ended December 31, 2023)

	Budgeted Amounts		2023	Variance with Final Budget Positive (Negative)	2022
	Original	Revised*	Actual Amounts		Actual Amounts
REVENUES AND OTHER SOURCES					
Local government taxes:					
General Property taxes:					
Property taxes	\$ 47,132	\$ 47,132	\$ 41,813	\$ (5,319)	\$ 39,583
Delinquent property taxes	854	854	170	(684)	655
Motor vehicle taxes	6,905	6,905	2,553	(4,352)	2,577
State assessed utilities	2,874	2,874	2,977	103	2,792
Neighborhood revitalization rebate	-	-	(48)	(48)	(72)
Total local government taxes	<u>57,765</u>	<u>57,765</u>	<u>47,466</u>	<u>(10,299)</u>	<u>45,535</u>
Total Revenues	<u>57,765</u>	<u>57,765</u>	<u>47,466</u>	<u>(10,299)</u>	<u>45,535</u>
EXPENDITURES					
Appropriation to library board	<u>56,970</u>	<u>56,970</u>	<u>26,589</u>	<u>0</u>	<u>50,986</u>
Total Expenditures	<u>56,970</u>	<u>56,970</u>	<u>26,589</u>	<u>-</u>	<u>50,986</u>
Net change in unencumbered fund balance	795	795	20,877		(5,451)
Unencumbered fund balance, beginning	<u>577</u>	<u>577</u>	<u>1,111</u>		<u>1,350</u>
Unencumbered fund balance, ending	<u>\$ 1,372</u>	<u>\$ 1,372</u>	<u>\$ 21,988</u>	<u>\$ -</u>	<u>\$ (4,101)</u>

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EMPLOYEE BENEFIT FUND

The primary purpose of the Employee Benefit Fund is to account for the City's portion of social security, health and dental insurance, retirements, workers compensation and unemployment insurance contributions.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES						
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)						
For the Period Ended June 30, 2023						
(with projections for the year ended December 31, 2023)						
	Budgeted Amounts		2023	Variances With		
	Original	Revised*	Actual Amounts	Final Budget	Positive	2022
				(Negative)	(Negative)	Actual Amounts
REVENUES AND OTHER SOURCES						
Property taxes	\$ 186,096	\$ 186,096	\$ 165,086	\$ (21,010)	\$	134,319
Delinquent tax	-	-	586	586		2,065
Vehicle taxes	18,852	18,852	8,761	(10,091)		10,737
Transfers	-	-	-	-		-
State assessed utilities	9,461	9,461	11,755	2,294		9,461
Reimbursements	-	-	2,114	2,114		8,599
Reimbursement from Water	22,650	22,650	-	(22,650)		-
Reimbursement from Refuse	331	331	-	(331)		-
Reimbursement from Sewer	19,964	19,964	-	(19,964)		-
Reimbursement from Library	3,424	3,424	-	(3,424)		-
Reimbursement from Cemetery	2,814	2,814	-	(2,814)		-
Reimbursement from Senior Center	593	593	-	(593)		-
Neighborhood Revitalization Rebate	-	-	(188)	(188)		(243)
Total revenues and other sources	<u>264,185</u>	<u>264,185</u>	<u>188,114</u>	<u>(76,071)</u>		<u>164,938</u>
EXPENDITURES AND OTHER USES						
Personnel services	-	-	-	-		-
Social Security	45,948	45,948	24,017	21,931		21,564
KPERS	55,342	55,342	23,182	32,160		21,033
Group Insurance	115,782	115,782	45,839	69,944		33,692
Unemployment	741	741	293	448		377
Medicare	10,746	10,746	-	10,746		-
Workers Comp	7,871	7,871	10,829	(2,958)		6,809
HRA Account	37,829	37,829	22,810	15,019		15,038
Cash Basis Reserve	41,139	41,139	-	41,139		-
Total expenditures and other uses	<u>315,398</u>	<u>315,398</u>	<u>126,971</u>	<u>188,427</u>		<u>98,512</u>
Net change in unencumbered fund balance	<u>(51,213)</u>	<u>(51,213)</u>	<u>61,144</u>	<u>(264,498)</u>		<u>66,426</u>
Unencumbered fund balance, beginning	<u>56,633</u>	<u>56,633</u>	<u>71,545</u>	<u>71,545</u>		<u>32,284</u>
Unencumbered fund balance, ending	<u>\$ 5,420</u>	<u>\$ 5,420</u>	<u>\$ 132,689</u>	<u>\$ (192,953)</u>		<u>98,710</u>

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SPECIAL REVENUE AND PERMANENT FUNDS

The primary purpose of the Special Revenue Funds is to account for the proceeds of designated revenue sources which are used to finance specified activities as required by law or public policy.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES					
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)					
For the Period Ended June 30, 2023					
(with projections for the year ended December 31, 2023)					
	Budgeted Amounts		2023 Actual Amounts	Variance with Final Budget Positive (Negative)	2022 Actual Amounts
	Original	Revised*			
REVENUES AND OTHER SOURCES					
Intergovernmental	220,000	220,000	103,933	(116,067)	119,522
Total Revenues	220,000	220,000	103,933	(116,067)	119,522
EXPENDITURES					
Transfers to other funds	-	-	-	-	-
Contractual Services	356,039	356,039	69,468	286,571	25,011
Total Expenditures	356,039	356,039	69,468	286,571	25,011
Net change in unencumbered fund balance	(136,039)	(136,039)	34,465	(402,638)	94,511
Unencumbered fund balance, beginning	136,039	136,039	27,582		144,415
Unencumbered fund balance, ending	\$ -	\$ -	\$ 62,047	\$ (402,638)	\$ 238,926

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES					
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)					
For the Period Ended June 30, 2023					
(with projections for the year ended December 31, 2023)					
	Budgeted Amounts		2023	Variance with Final Budget Positive (Negative)	2022
	Original	Revised*	Actual Amounts		Actual Amounts
REVENUES AND OTHER SOURCES					
Intergovernmental	6,226	6,226	4,646	(1,580)	3,491
Total Revenues	6,226	6,226	4,646	(1,580)	3,491
EXPENDITURES					
Transfers to other funds	-	-	-	-	-
Contractual Services	24,626	24,626	-	24,626	-
Commodities			4,704	(4,704)	
Total Expenditures	24,626	24,626	4,704	24,626	-
Net change in unencumbered fund balance	(18,400)	(18,400)	(58)	(26,206)	3,491
Unencumbered fund balance, beginning	18,400	18,400	18,800		12,174

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PROPRIETARY FUNDS

Proprietary Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The fund measurement focus is upon determination of net income, financial position and change in financial position.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES						
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)						
For the Period Ended June 30, 2023						
(with projections for the year ended December 31, 2023)						
	Budgeted Amounts		2023	Variance with Final Budget	2022	
	Original	Revised*	Actual Amounts	Positive (Negative)	Acutal Amounts	
REVENUES AND OTHER SOURCES						
Charges for services	\$ 380,079	380,079	\$ 186,533	\$ (193,546)	\$ 186,730	
Fees	6,506	6,506	4,198	(2,308)	5,202	
Other revenue	12,414	12,414	2,969	(9,445)	3,403	
Total Revenues	398,999	398,999	193,700	(205,299)	195,335	
EXPENDITURES						
Personnel services	78,950	78,950	31,544	47,406	25,775	
Contractual services	236,687	236,687	76,439	160,248	106,516	
Materials and supplies	33,940	33,940	15,675	18,265	25,194	
Transfer to General Fund	19,950	19,950	-	19,950	-	
Transfer to Employee Benefits	22,650	22,650	-	22,650	-	
Transfer to CIP/CEF	98,163	98,163	-	98,163	-	
Total Expenditures	490,340	490,340	123,658	366,682	157,485	
Net change in unencumbered fund balance	(91,341)	(91,341)	70,042	(571,981)	37,851	
Unencumbered fund balance, beginning	209,428	209,428	97,350		248,466	
Unencumbered fund balance, ending	\$ 118,087	\$ 118,087	\$ 167,392	\$ (571,981)	\$ 286,317	

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES						
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)						
For the Period Ended June 30, 2023						
(with projections for the year ended December 31, 2023)						
	Budgeted Amounts		2023	Variance with Final Budget	2022	
	Original	Revised*	Actual Amounts	Positive (Negative)	Acutal Amounts	
REVENUES AND OTHER SOURCES						
Charges for services	\$ 271,304	271,304	\$ 137,571	\$ (133,733)	\$ 136,554	
Fees	8,961	8,961	3,891	(5,070)	4,918	
Total Revenues	280,265	280,265	141,462	(138,803)	141,473	
EXPENDITURES						
Personnel services	70,297	70,297	28,538	41,759	31,992	
Contractual services	159,817	159,817	70,955	88,862	66,831	
Materials and supplies	21,177	21,177	12,587	8,590	6,273	
Transfer to General Fund	14,013	14,013	-	14,013		
Transfer to Employee Benefits	19,964	19,964	-	19,964		
Transfer to CIP/CEF	74,879	74,879	-	74,879	-	
Total Expenditures	360,147	360,147	112,080	248,067	105,096	
Net change in unencumbered fund balance	(79,882)	(79,882)	29,382	(386,869)	36,376	
Unencumbered fund balance, beginning	145,439	145,439	83,475		146,965	
Unencumbered fund balance, ending	\$ 65,557	\$ 65,557	\$ 112,857	\$ (386,869)	\$ 183,341	

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED FUND BALANCES										
BUDGET AND ACTUAL - BUDGETARY BASIS (UNAUDITED)										
For the Period Ended June 30, 2023										
(with projections for the year ended December 31, 2023)										
	Budgeted Amounts		2023	Variance with Final Budget	2022					
	Original	Revised*	Actual Amounts	Positive (Negative)	Acutal Amounts					
REVENUES AND OTHER SOURCES										
Charges for services	\$	90,097	90,097	\$	60,990	\$	(29,107)	\$	59,513	
Fees		29,667	29,667		868		(28,800)		855	
Total Revenues		119,764	119,764		61,857		(57,907)		60,368	
EXPENDITURES										
Personnel services		2,163	2,163		472		1,691		-	
Contractual services		88,387	88,387		43,956		44,431		41,491	
Materials and supplies		2,048	2,048		728		1,320		956	
Transfer to General Fund		5,988	5,988		-		5,988		-	
Transfer to Employee Benefits		331	331		-		331		-	
Transfer to CIP/CEF		24,886	24,886		-		24,886		-	
Total Expenditures		123,803	123,803		45,156		78,647		42,447	
Net change in unencumbered fund balance		(4,039)	(4,039)		16,701		(136,554)		17,921	
Unencumbered fund balance, beginning		37,541	37,541		9,166				44,763	
Unencumbered fund balance, ending	\$	33,502	\$	33,502	\$	25,867	\$	(136,554)	\$	62,684

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