

**CITY OF DODGE CITY, KANSAS**

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
and  
UNIFORM GUIDANCE REPORTS  
YEAR ENDED DECEMBER 31, 2023**

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## INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and City Commissioners  
Dodge City, Kansas

### ***Adverse and Unmodified Opinions***

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

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the 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 of Dodge City, Kansas, as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

#### *Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the City of Dodge City, Kansas, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City of Dodge City, Kansas 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 A of the financial statement, the financial statement is prepared by the City of Dodge City, Kansas 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 A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### ***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; 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, which raise substantial doubt about the City of Dodge City, Kansas' 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Dodge City, Kansas' 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, which raise substantial doubt about the City of Dodge City, Kansas' 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 (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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*. The schedule of expenditures of federal awards is presented for additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Dodge City, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated August 29, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the website of the Kansas Department of Administration at the following link: <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits>. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note A.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 22, 2024 on our consideration of the City of Dodge City, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Dodge City, Kansas' internal control over financial reporting and compliance.

*Kennedy McKee & Company LLP*

August 22, 2024

**CITY OF DODGE CITY, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended December 31, 2023

Fund	Beginning unencumbered cash balance (deficit)	Prior year cancelled encumbrances	Receipts
General fund:			
General	\$ 5,293,791	\$ -	\$ 18,552,395
Special purpose funds:			
Special liability	-	-	530,077
Library	76,494	-	1,030,138
Library employee benefits	8,531	-	219,154
Sales tax	2,117,879	-	8,425,259
Convention and visitors	1,119,889	-	1,227,725
Special streets and highways	106,258	-	756,087
Special parks and recreation	76,435	-	141,287
Special alcohol and drug	22,153	-	141,288
Alcohol and drug safety action	8,867	-	-
Development and growth	464,104	-	707,745
Non-budgeted special purpose funds:			
Sales tax organizations	334,493	-	710,000
Sales tax depreciation and replacement	856,840	-	2,227,939
Sales tax event	2,350	-	195,519
Rural housing incentive district	571,008	-	344,737
Transient guest tax	415,244	-	386,468
Street sales tax	-	-	2,224,178
Special law enforcement trust	45,962	-	38,825
Economic development revolving	361,599	-	57,095
Hoover trust	131,612	-	9,876
Roof insurance repairs	365,788	-	192,732
Medical insurance reserve	3,790,589	-	2,594,094
CDBG - CV grant	-	-	48,251
Capital equipment reserve	(230,884)	-	645,883
Hilmar	465,329	-	-
GREAT	4,709	-	1,789
Fire CPR training	30,426	-	7,200
Municipal band	10,223	-	18,500
SMPC trust	204,506	-	24,000
Depot	710,257	-	281,619
Civil asset forfeiture	10,827	-	-
Public art	53,605	-	-
Total special purpose funds	12,135,093	-	23,187,465

## STATEMENT 1

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<u>Expenditures</u>	<u>Ending unencumbered cash balance (deficit)</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance (deficit)</u>
\$ 20,441,061	\$ 3,405,125	\$ 1,251,553	\$ 4,656,678
520,400	9,677	-	9,677
1,106,632	-	-	-
227,685	-	-	-
9,999,506	543,632	101,164	644,796
1,068,778	1,278,836	211,967	1,490,803
922,966	(60,621)	304,560	243,939
50,000	167,722	-	167,722
110,725	52,716	-	52,716
-	8,867	-	8,867
198,205	973,644	12,293	985,937
682,736	361,757	-	361,757
1,897,570	1,187,209	134,609	1,321,818
178,750	19,119	-	19,119
1,745,796	(830,051)	781,563	(48,488)
200,208	601,504	-	601,504
2,216,382	7,796	142,411	150,207
10,336	74,451	242	74,693
836	417,858	70	417,928
-	141,488	-	141,488
389,270	169,250	4,200	173,450
2,457,061	3,927,622	59,687	3,987,309
48,251	-	-	-
1,472,789	(1,057,790)	1,070,333	12,543
-	465,329	-	465,329
451	6,047	-	6,047
-	37,626	-	37,626
18,412	10,311	-	10,311
-	228,506	-	228,506
205,469	786,407	10,786	797,193
-	10,827	-	10,827
39,503	14,102	-	14,102
<u>25,768,717</u>	<u>9,553,841</u>	<u>2,833,885</u>	<u>12,387,726</u>

**CITY OF DODGE CITY, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended December 31, 2023

Fund	Beginning unencumbered cash balance (deficit)	Prior year cancelled encumbrances	Receipts
Special purpose grant funds:			
Runway 220	\$ -	\$ -	\$ -
Runway 14-32 design	19,801	-	-
CARES Act funding - airport	-	-	59,000
Police body worn cameras	2,266	-	3,825
Minibus grant 2020-21	54,771	-	-
Minibus grant 2022-23	(93,651)	-	415,217
Minibus grant 2023-24	-	-	356,279
American Rescue Plan Act	2,286,768	-	-
KHRC moderate income housing	68,803	-	450,000
Opioid	6,558	-	74,488
Downtown kiosk	-	-	-
USDA rural business development	(95,109)	-	-
Total grant funds	<u>2,250,207</u>	<u>-</u>	<u>1,358,809</u>
Bond and interest funds:			
GO bond and interest	7,531	-	4,216,410
Non-budgeted debt service funds:			
Cost of issuance	8,278	-	759,277
Special events center revenue bonds	4,079,447	-	2,908,748
Water park revenue bonds	975,891	-	730,413
Total debt service funds	<u>5,071,147</u>	<u>-</u>	<u>8,614,848</u>
Capital projects funds:			
Capital improvement	738,250	-	540,766
Non-budgeted capital project funds:			
Municipal services building	1,176,048	-	322,200
Temporary notes star bonds	312,072	-	-
GO bonds 2018	111,422	-	-
GO bonds 2013	781,362	-	-
Temporary notes Milstock	181,825	-	-
GO bonds 2016	135,595	-	-
GO bonds 2017	459,250	-	-
GO bonds 2019	(55,742)	-	-
GO bonds 2020	510,102	-	-
GO bonds 2022	7,810,000	-	-
Star bond power center	(291,092)	-	-
Temporary notes Wagon Wheel	79,293	-	-
Lease purchase trash truck	(548,500)	-	548,500
Candletree 6 infrastructure	-	-	-

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
\$ 4,000	\$ (4,000)	\$ -	\$ (4,000)
-	19,801	-	19,801
-	59,000	-	59,000
282	5,809	-	5,809
-	54,771	-	54,771
321,566	-	-	-
429,658	(73,379)	19,782	(53,597)
739,936	1,546,832	-	1,546,832
407,995	110,808	-	110,808
-	81,046	-	81,046
52,742	(52,742)	1,955	(50,787)
-	(95,109)	-	(95,109)
<u>1,956,179</u>	<u>1,652,837</u>	<u>21,737</u>	<u>1,674,574</u>
4,184,162	39,779	-	39,779
151,178	616,377	-	616,377
2,715,013	4,273,182	-	4,273,182
685,000	1,021,304	-	1,021,304
<u>7,735,353</u>	<u>5,950,642</u>	<u>-</u>	<u>5,950,642</u>
273,989	1,005,027	593	1,005,620
1,472,195	26,053	117,604	143,657
-	312,072	-	312,072
-	111,422	-	111,422
-	781,362	-	781,362
184,444	(2,619)	-	(2,619)
-	135,595	-	135,595
-	459,250	-	459,250
-	(55,742)	-	(55,742)
101,363	408,739	43,990	452,729
89	7,809,911	-	7,809,911
3,517,139	(3,808,231)	284,920	(3,523,311)
-	79,293	-	79,293
-	-	-	-
39,119	(39,119)	1,000	(38,119)

**CITY OF DODGE CITY, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended December 31, 2023

Fund	Beginning unencumbered cash balance (deficit)	Prior year cancelled encumbrances	Receipts
Capital projects funds (continued):			
Temporary notes Candletree	\$ 2,320,395	\$ -	\$ -
United Village	-	-	175,000
YMCA building	(6,798)	-	-
KLETC project	28,902	-	-
Boot Hill museum	(74,894)	-	-
Airport terminal renovation	(511,172)	-	-
Wagon Wheel III	(272,347)	-	-
Iron Flats	(2,611,080)	-	6,323,785
McCaustland Rd #2	82,150	-	-
Casa Del Rio	150,141	-	-
GO bonds 2023	-	-	3,331,680
	<u>10,505,182</u>	<u>-</u>	<u>11,241,931</u>
Total capital projects funds			
Business funds:			
Water utility	4,038,899	-	6,973,664
Wastewater utility	3,031,606	-	7,284,865
Biogas operations	(1,160,260)	-	3,961,590
Solid waste utility	817,437	-	2,800,087
Drainage utility	177,381	-	308,812
Vehicle maintenance	-	-	199,836
Non-budgeted business funds:			
Facilities maintenance	-	-	-
2009 temporary notes	17,409	-	-
Wastewater treatment plant construction	(1,735,165)	-	-
Water and wastewater revenue bonds	130,725	-	-
	<u>5,318,032</u>	<u>-</u>	<u>21,528,854</u>
Total business funds			
Total reporting entity	<u>\$ 40,573,452</u>	<u>\$ -</u>	<u>\$ 84,484,302</u>

<u>Expenditures</u>	<u>Ending unencumbered cash balance (deficit)</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance (deficit)</u>
\$ 264,189	\$ 2,056,206	\$ 98,866	\$ 2,155,072
2,422,579	(2,247,579)	420,411	(1,827,168)
-	(6,798)	-	(6,798)
91,170	(62,268)	-	(62,268)
322,860	(397,754)	-	(397,754)
1,100,771	(1,611,943)	186,623	(1,425,320)
-	(272,347)	-	(272,347)
4,615,621	(902,916)	404,646	(498,270)
-	82,150	-	82,150
42,291	107,850	-	107,850
191,072	3,140,608	2,878	3,143,486
<u>14,638,891</u>	<u>7,108,222</u>	<u>1,561,531</u>	<u>8,669,753</u>
4,763,556	6,249,007	431,378	6,680,385
6,833,199	3,483,272	89,667	3,572,939
3,178,508	(377,178)	574,011	196,833
2,619,968	997,556	122,589	1,120,145
341,069	145,124	65,431	210,555
650,421	(450,585)	104,668	(345,917)
380,441	(380,441)	25,165	(355,276)
-	17,409	-	17,409
19,699,113	(21,434,278)	3,064,955	(18,369,323)
-	130,725	-	130,725
<u>38,466,275</u>	<u>(11,619,389)</u>	<u>4,477,864</u>	<u>(7,141,525)</u>
<u>\$ 109,006,476</u>	<u>\$ 16,051,278</u>	<u>\$ 10,146,570</u>	<u>\$ 26,197,848</u>

**CITY OF DODGE CITY, KANSAS****SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended December 31, 2023

## Composition of cash balance:

Demand deposits	\$ (1,531,247)
Money market accounts	143,015
Certificates of deposit	10,793,932
Investments	19,509,922
Petty cash	<u>3,850</u>
Total cash	28,919,472
Agency funds	<u>(2,721,624)</u>
Total - excluding agency funds	<u><u>\$ 26,197,848</u></u>

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

# CITY OF DODGE CITY, KANSAS

## NOTES TO THE FINANCIAL STATEMENT

December 31, 2023

### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the City's financial statement. The financial statement, schedules, and notes are representations of the City's management, which is responsible for their integrity and objectivity.

#### 1. Municipal Financial Reporting Entity

The City of Dodge City is a municipal corporation governed by a City Manager-Commission form of government. This regulatory financial statement presents the City of Dodge City (the Municipality) and does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the City and/or its constituents.

**Dodge City Public Library.** The members of the governing board of the Public Library are appointed by the City Commissioners. The Public Library is fiscally dependent on the City because the budget is approved by the City Commissioners. In addition, the Public Library is prohibited from issuing bonded debt without the approval of the City Commission.

**Dodge City – Ford County Development Corporation.** Two members of the Corporation's Board of Directors are appointed by the City Commissioners. The Corporation is fiscally dependent on the City because nearly all employees of the Corporation are paid by the City and are accountable to the City Manager and Commissioners.

**Dodge City Housing Authority.** The members of the governing board of the Housing Authority are appointed by the City Commission. Although the City does not have the authority to approve or modify the Housing Authority's operational and capital budgets, the Housing Authority has the authority to issue bonded debt, the City is fiscally responsible for the Housing Authority since it was created as an agent of the City.

**VenuWorks of Dodge City, L.L.C.** Was organized under the laws of the State of Iowa on November 1, 2010 to operate United Wireless Arena. The City engaged VenuWorks to manage all activities and operations of the facility.

#### 2. Basis of Presentation – Fund Accounting

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

## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 2. Basis of Presentation – Fund Accounting (Continued)

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

#### REGULATORY BASIS FUND TYPES

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific 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.).

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

### 3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. The following budget was amended during the year:

<u>Fund</u>	<u>Original budget</u>	<u>Amended budget</u>
Convention and Visitors Fund	\$960,560	\$1,100,000
Special Streets and Highways Fund	948,851	988,851
Wastewater Utility Fund	6,241,395	6,837,985

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

A legal operating budget is not required for special purpose grant funds, certain bond and interest funds, capital project funds and the following special purpose and business funds:

Sales Tax Organizations	Capital Equipment Reserve
Sales Tax Depreciation and Replacement	Hilmar
Sales Tax Event	GREAT
Rural Housing Incentive District	Fire CPR Training
Transient Guest Tax	Municipal Band
Street Sales Tax	SMPC Trust
Special Law Enforcement Trust	Depot
Economic Development Revolving	Civil Asset Forfeiture
Hoover Trust	Public Art
Roof Insurance Repairs	Facilities Maintenance
Medical Insurance Reserve	2009 Temporary Notes
CDBG – CV Grant	Wastewater Treatment Plant Construction
Water and Wastewater Revenue Bonds	

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.

5. Special Assessments

Projects financed in part by special assessments are financed through issuance of general obligation bonds of the City and are retired from the Bond and Interest Fund. Special assessments paid prior to the issuance of bonds are recorded as receipts in the appropriate project. Special assessments received after the issuance of bonds are recorded as receipts in the Bond and Interest Fund.

B. COMPLIANCE WITH KANSAS STATUTES

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

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds in excess of that allowed by budget. Expenditures exceeded the adopted budget of the Sales Tax, GO Bond and Interest, Water Utility, Solid Waste Utility, Drainage Utility, and Vehicle Maintenance funds by \$1,270,761, \$133,644, \$267, \$295,675, \$50,247 and \$186,481, respectively.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in excess of available monies in a fund. Funds in the category are as follows:

Special Streets and Highways	\$	60,621
Rural Housing Incentive District		830,051
Capital Equipment Reserve		1,057,790
Runway 220		4,000
Minibus 2023-24		73,379
Temporary Notes Milstock		2,619
GO Bonds 2019		55,742
Star Bonds Power Center		3,808,231

B. COMPLIANCE WITH KANSAS STATUTES (CONTINUED)

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in excess of available monies in a fund. Funds in the category are as follows (continued):

Candletree 6 Infrastructure	\$	39,119
United Village		2,247,579
YMCA Building		6,798
KLETC Project		62,268
Boot Hill Museum		397,754
Airport Terminal Renovation		1,611,943
Wagon Wheel III		272,347
Iron Flats		902,916
Biogas Operations		377,178
Vehicle Maintenance		450,585
Facilities Maintenance		380,441
Wastewater Treatment Plant Construction		21,434,278

Although the following special purpose federal grant funds overspent their cash balances, according to K.S.A. 12-1664, the City is not prohibited from financing the federal share of a local program from current funds if available.

Runway 220	\$	4,000
Minibus 2023-24		73,379
Downtown Kiosk		52,742
USDA Rural Business Development		95,109

C. DEPOSITS AND INVESTMENTS

As of December 31, 2023, the City had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$11,900,898	< 1 Year	N/A
Escrow Accounts – Dreyfus	5,290,241	< 1 Year	AAAm
Federated Government Obligation Fund	<u>2,318,783</u>	< 1 Year	AAAm
	<u>\$19,509,922</u>		

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 to 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.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

*Concentration of credit risk.* State statutes place no limit on the amount the municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City's allocation of investments as of December 31, 2023 is as follows:

<u>Investment</u>	<u>Percentage of Investments</u>
Kansas Municipal Investment Pool	61%
Escrow Accounts – Dreyfus	27%
Federated Government Obligation Fund	12%

*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, 2023.

At December 31, 2023, the City's carrying amount of deposits, including certificates of deposit, was \$9,405,700 and the bank balance was \$13,300,757. Of the bank balance, \$2,750,000 was covered by federal depository insurance and \$10,550,757 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.

At December 31, 2023, the City had invested \$11,900,898 in the State's Municipal Investment Pool. The Municipal Investment Pool is under the oversight of the Pooled Money Investment Board. The Board is comprised of the State Treasurer and four additional members appointed by the State Governor. The Board reports annually to the Kansas Legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

D. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	<u>Project authorization</u>	<u>Cash disbursements and accounts payable to date</u>
Downtown Streetscape	\$ 15,188,601	\$ 5,919,419
Iron Flats Infrastructure	6,298,327	4,659,714
South Wastewater Treatment Plant Expansion	45,378,122	14,400,530
Force Main	5,971,705	1,479,992
United Village Infrastructure	<u>12,262,523</u>	<u>2,053,816</u>
Total	<u>\$ 85,099,278</u>	<u>\$ 28,513,471</u>

## E. LONG-TERM DEBT

Changes in long-term liabilities for the municipal financial reporting entity for the year ended December 31, 2023, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions</u>	<u>Reductions/ payments</u>	<u>Balance end of year</u>	<u>Interest paid</u>
General obligation bonds:					
Series 2012-B issued August 1, 2012 in the amount of \$21,285,000 at interest rates of 2.00% to 4.00% maturing September 1, 2032	\$4,415,000	\$ -	\$ 900,000	\$3,515,000	\$ 137,771
Series 2014-A issued December 1, 2014 in the amount of \$675,000 at interest rates of 2.00% to 3.25% maturing September 1, 2029	345,000	-	345,000	-	9,902
Series 2016-A issued February 3, 2016 in the amount of \$5,705,000 at interest rates of 2.00% to 3.125% maturing September 1, 2035	4,015,000	-	260,000	3,755,000	120,906
Series 2016-B issued December 15, 2016 in the amount of \$2,000,000 at interest rates of 2.00% to 4.00% maturing September 1, 2031	1,285,000	-	120,000	1,165,000	46,325
Series 2017-A issued June 1, 2017 in the amount of \$2,860,000 at interest rates of 2.50% to 3.00% maturing September 1, 2026	1,280,000	-	305,000	975,000	36,775
Series 2017-B issued December 28, 2017 in the amount of \$5,815,000 at interest rates of 2.00% to 4.00% maturing September 1, 2029	4,370,000	-	610,000	3,760,000	174,800
Series 2018-A issued December 20, 2018 in the amount of \$3,950,000 at interest rates of 3.00% to 5.00% maturing September 1, 2033	3,180,000	-	235,000	2,945,000	117,675
Series 2019-A issued December 5, 2019 in the amount of \$16,875,000 at interest rates of 2.125% to 4.00% maturing September 1, 2039	13,430,000	-	1,205,000	12,225,000	469,388
Series 2019-B issued December 5, 2019 in the amount of \$7,000,000 at interest rates of 2.183% to 2.896% maturing September 1, 2039	3,105,000	-	1,365,000	1,740,000	76,685
Series 2020-A issued August 13, 2020 in the amount of \$4,200,000 at interest rates of 1.00% to 2.00% maturing September 1, 2040	3,825,000	-	190,000	3,635,000	53,023

## E. LONG-TERM DEBT (CONTINUED)

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions</u>	<u>Reductions/ payments</u>	<u>Balance end of year</u>	<u>Interest paid</u>
General obligation bonds (continued):					
Series 2021-A issued September 1, 2021 in the amount of \$7,725,000 at interest rates of 1.00% to 2.00% maturing September 1, 2040	\$7,425,000	\$ -	\$ 320,000	\$7,105,000	\$ 131,178
Series 2022-A issued August 25, 2022 in the amount of \$8,990,000 at interest rates of 3.00% to 5.00% maturing September 1, 2042	8,990,000	-	285,000	8,705,000	380,278
Series 2023-A issued August 31, 2023 in the amount of \$6,905,000 at interest rates of 4.00% to 5.00% maturing September 1, 2043	-	6,905,000	-	6,905,000	-
Total general obligation bonds	<u>55,665,000</u>	<u>6,905,000</u>	<u>6,140,000</u>	<u>56,430,000</u>	<u>1,754,706</u>
Revenue bonds:					
Series 2015 issued March 7, 2016 in the amount of \$9,840,000 at interest rates of 2.00% to 4.00% maturing June 1, 2034	7,165,000	-	440,000	6,725,000	245,000
Series 2016 issued March 22, 2016 in the amount of \$32,435,000 at interest rates of 1.75% to 5.00% maturing June 1, 2034	<u>27,975,000</u>	<u>-</u>	<u>1,580,000</u>	<u>26,395,000</u>	<u>1,135,013</u>
Total revenue bonds	<u>35,140,000</u>	<u>-</u>	<u>2,020,000</u>	<u>33,120,000</u>	<u>1,380,013</u>
Loans:					
KDHE - Wastewater loan issued September 22, 2009 in the amount of \$35,715,446 at the interest rate of 2.83% maturing March 1, 2031	<u>7,132,598</u>	<u>-</u>	<u>706,391</u>	<u>6,426,207</u>	<u>196,890</u>
Finance leases:					
CREW Building issued February 12, 2021 in the amount of \$715,866 at the interest rate of 2.276% maturing February 12, 2031	651,306	-	66,029	585,277	14,817
Radio Equipment issued June 1, 2016 in the amount of \$695,740 at the interest rate of 1.765% maturing June 1, 2023	103,922	-	103,922	-	1,846
Airport Hangar issued April 5, 2013 in the amount of \$349,878 at the interest rate of 3.00% maturing April 5, 2023	39,822	-	39,822	-	1,195

## E. LONG-TERM DEBT (CONTINUED)

### Finance leases (continued):

2018 Fire Truck issued October 18, 2018 in the amount of \$935,000 at the interest rate of 2.99% maturing October 18, 2027	\$ 486,279	\$ -	\$ 92,027	\$ 394,252	\$ 14,540
Trash Truck issued March 31, 2023 in the amount of \$548,500 at the interest rate of 4.10% maturing April 1, 2028	-	548,500	-	548,500	-
Total finance leases	<u>1,281,329</u>	<u>548,500</u>	<u>301,800</u>	<u>1,528,029</u>	<u>32,398</u>

### Temporary notes:

GO Temporary Notes issued September 1, 2021 in the amount of \$2,235,000 at the interest rate of 0.45% maturing September 1, 2023	2,235,000	-	\$2,235,000	-	10,058
GO Temporary Notes issued August 25, 2022 in the amount of \$1,495,000 at the interest rate of 2.60% maturing June 1, 2024	1,495,000	-	1,495,000	-	39,518
GO Temporary Notes issued August 31, 2023 in the amount of \$6,800,000 at the interest rate of 4.125% maturing September 1, 2025	-	6,800,000	-	6,800,000	-
GO Temporary Notes issued September 1, 2020 in the amount of \$1,230,000 at interest rates of 0.06% to 1.00% maturing September 1, 2024	<u>620,000</u>	<u>-</u>	<u>310,000</u>	<u>310,000</u>	<u>4,030</u>
Total temporary notes	<u>4,350,000</u>	<u>6,800,000</u>	<u>4,040,000</u>	<u>7,110,000</u>	<u>53,606</u>
Total long-term debt	<u>\$103,568,927</u>	<u>\$14,253,500</u>	<u>\$13,208,191</u>	<u>\$104,614,236</u>	<u>\$3,417,613</u>

Current maturities of general obligation bonds and interest for the next five years and in five-year increments through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2024	\$ 5,905,000	\$ 1,872,927	\$ 7,777,927
2025	4,740,000	1,674,404	6,414,404
2026	4,535,000	1,502,696	6,037,696
2027	4,355,000	1,333,483	5,688,483
2028	4,550,000	1,174,005	5,724,005
2029-2033	16,960,000	3,841,440	20,801,440
2034-2038	8,025,000	1,910,392	9,935,392
2039-2043	<u>7,360,000</u>	<u>589,063</u>	<u>7,949,063</u>
Total	<u>\$ 56,430,000</u>	<u>\$ 13,898,410</u>	<u>\$ 70,328,410</u>

E. LONG-TERM DEBT (CONTINUED)

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

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2024	\$ 2,160,000	\$ 1,331,713	\$ 3,491,713
2025	2,260,000	1,275,150	3,535,150
2026	2,415,000	1,166,900	3,581,900
2027	2,575,000	1,051,100	3,626,100
2028	2,745,000	927,500	3,672,500
2029-2033	16,490,000	2,623,731	19,113,731
2034	<u>4,475,000</u>	<u>190,800</u>	<u>4,665,800</u>
Total	<u>\$ 33,120,000</u>	<u>\$ 8,566,894</u>	<u>\$ 41,686,894</u>

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

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2024	\$ 726,523	\$ 161,143	\$ 887,666
2025	747,229	142,266	889,495
2026	768,525	122,851	891,376
2027	790,429	102,883	893,312
2028	812,956	82,346	895,302
2029-2031	<u>2,580,545</u>	<u>117,876</u>	<u>2,698,421</u>
Total	<u>\$ 6,426,207</u>	<u>\$ 729,365</u>	<u>\$ 7,155,572</u>

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

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2024	\$ 263,163	\$ 48,036	\$ 311,199
2025	271,851	39,348	311,199
2026	280,714	30,485	311,199
2027	287,675	21,317	308,992
2028	192,718	11,913	204,631
2028-2031	<u>231,908</u>	<u>10,636</u>	<u>242,544</u>
Total	<u>\$ 1,528,029</u>	<u>\$ 161,735</u>	<u>\$ 1,689,764</u>

Current maturities of temporary notes and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2024	\$ 310,000	\$ 143,199	\$ 453,199
2025	<u>6,800,000</u>	<u>280,500</u>	<u>7,080,500</u>
Total	<u>\$ 7,110,000</u>	<u>\$ 423,699</u>	<u>\$ 7,533,699</u>

F. INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory authority</u>
General	Capital equipment	\$ 652,683	K.S.A. 68-141g
General	Municipal band	18,500	K.S.A. 12-101a
Sales tax	Special event center revenue bond	2,781,304	Resolution No. 2009-09
Sales tax	Water park revenue bond	692,442	Resolution No. 2015-03
Sales tax	Sales tax organizations	710,000	Resolution No. 2009-09
Sales tax	Sales tax event	100,000	Resolution No. 2009-09
Sales tax	General	150,000	Resolution No. 2009-09
Sales tax	Sales tax depreciation and replacement	2,215,439	Interfund
Special park and recreation	General	50,000	Contractual
Sales tax organizations	Depot	250,000	Interfund
Convention & visitors	General	150,000	K.S.A. 12-825d
Water utility	General	689,552	K.S.A. 12-825d
Wastewater utility	General	613,722	K.S.A. 12-825d
Biogas operations	Wastewater utility	500,000	K.S.A. 12-1,118
Biogas operations	GO bond and interest	600,000	K.S.A. 12-1,118
Biogas operations	Capital improvement	325,000	K.S.A. 12-1,118
Sanitation	General	232,734	K.S.A. 12-825d
Drainage	General	95,722	K.S.A. 12-825d
Drainage	GO bond and interest	<u>241,050</u>	K.S.A. 12-1,118
		<u>\$11,068,148</u>	

Transfers to the related municipal entity were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>
Library	Dodge City Public Library	\$1,106,632
Library employee benefits	Dodge City Public Library	<u>227,685</u>
		<u>\$1,334,317</u>

G. 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. 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 the 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.

*Death and Disability Other Post-Employment Benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% and contributions were \$72,557 for the year ended December 31, 2023.

*Termination Benefits.* The City provides an early retirement program for certain eligible employees. Full-time employees may voluntarily elect to retire early. Qualifying employees must have at least 10 years of continuous service with the City, must meet the KPERS or KP&F Early Retirement Qualifications (years of experience plus age), and must not be more than 64 years of age. The rate of retirement compensation is an annual sum of \$7,200. Benefits will cease when the retiree reaches age 65.

The future commitment for the voluntary early retirement plan is as follows:

	<u>Amount</u>
2024	\$ 91,938
2025	79,200
2026	72,554
2027	72,000
2028	69,230
2029-2033	133,198
2034	<u>554</u>
Total	<u>\$ 518,674</u>

*Section 125 Plan.* The City offers a Section 125 flexible benefit plan to employees electing to participate. It is used for health insurance premiums, other medical costs, and child-care costs. The plan is administered by the health insurance provider.

*Health Savings Account.* The City offers eligible employees a health savings account administered by a third party. It is optional for employees to participate in the City's high deductible health plan. The City's match for the HSA is \$750 for family and \$250 for single.

## G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

*Compensated Absences.* The City's policies regarding paid time off (PTO) permit an employee to accumulate a maximum of 176 to 512 hours of PTO, depending on years of service. Fire department personnel can accumulate a maximum of 633 to 754 hours of PTO, depending on years of service. These amounts are paid to the employee upon retirement or if the employee left in good standing. The compensation shall be paid at the employee's base rate of pay. The City has a PTO bank whereby employees can transfer excess PTO and have exhausted their own PTO accumulation. The PTO bank is administered by a committee of City employees. All employees are given credit for holidays worked, which is then accumulated for additional time off. This holiday time must be taken within the same year in which earned, or the time is lost.

## H. DEFINED BENEFIT PENSION PLAN

### General Information About the Pension Plan

*Plan Description.* The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at [www.kpers.org](http://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 the City and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were \$645,374 for KPERS, \$1,254,334 for KP&F, and \$8,001 for KPERS working after retirement for the year ended December 31, 2023.

## H. DEFINED BENEFIT PENSION PLAN (CONTINUED)

### Net Pension Liability

At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was \$7,066,058 and \$10,337,710 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial 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](http://www.kpers.org) or can be obtained as described above.

## I. 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; natural disasters; and medical needs of employees. The City participates in a public entity risk pool to cover worker's compensation claims. The City purchases commercial insurance to cover property, liability, and medical needs of employees. There have been no significant reductions in coverage from the prior year. Settled claims have not exceeded coverage in any of the past three years.

## J. CONTINGENCIES

The City receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the City at December 31, 2023.

The City received \$4,136,318 from the Department of the Treasury through the American Rescue Plan Act (ARPA). As of December 31, 2023, \$1,546,832 remained in the American Rescue Plan Act fund. These funds must be obligated by December 31, 2024 and expended by December 31, 2026.

## K. JOINT VENTURES

On January 1, 1993, the City of Dodge City, Kansas entered into a joint venture with Ford County, Kansas, for the operation of a communications center. By joint resolution, the Dodge City/Ford County Emergency Communications Board was created to operate the Dodge City/Ford County Communications Department. The Board consists of equal membership of City and County personnel. The department provides emergency communications for City and County agencies and is physically located in a separate location. The budgeted operating expenditures are shared equally by the two governments.

## K. JOINT VENTURES (CONTINUED)

On July 21, 1997, the City of Dodge City, Kansas entered into a joint venture with Ford County, Kansas for the construction and operation of certain public projects. On June 10, 1997, the voters of Dodge City and Ford County approved a one-half percent city-wide and a one-half percent county-wide retailer's sales tax to finance these projects. The projects included but were not limited to the following: air conditioning at the Civic Center building; an outdoor motor sports complex; field sport facilities, including a baseball/softball complex and additional soccer facilities and renovation of existing facilities; and a special events center.

All City sales tax revenues for these projects are deposited into the Sales Tax Fund. County sales tax revenues which are designated for Ford County and the City of Dodge City are transferred to the City and deposited into the same fund. All expenditures from the Sales Tax Fund are subject to approval of the City Commission. All real estate acquired for the projects is titled to the City.

The interlocal agreement was amended on August 10, 2005. The agreement created a Community Facilities Advisory Board (CFAB) to serve as the project review and advisory committee. There are seven members on the Board: one City Commissioner, one County Commissioner, four at-large members and the Chairperson of the Board of Directors of the Dodge City/Ford County Development Corporation, or their designee.

On November 18, 2010, the City of Dodge City, Kansas entered into a joint venture with Venuworks of Dodge City, L.L.C. The agreement calls for Venuworks to operate and manage the Special Events Center. The City retains title and ownership of the Center. Venuworks receives a flat monthly management fee plus variable management fees for food and beverage sales, contractually obligated incomes, and fulfillment fees. Variable commissions are capped on an annual basis.

On November 5, 2012, the City of Dodge City, Kansas entered into a joint venture with Young Men's Christian Association of Southwest Kansas (YMCA). The agreement calls for the YMCA to operate and manage the Parks and Recreation Department. The City retains title to all Parks and Recreation property. The City reimburses the YMCA for a percentage of payroll and also for large property purchases and repairs.

## L. RELATED PARTY TRANSACTIONS

The City transacted business with the Sound Shop in the amount of \$113,701 and Taylor's Roadhouse in the amount of \$263,929. The owners of these businesses also serve on the City Commission.

## M. SUBSEQUENT EVENTS

Management has evaluated events subsequent to year end through August 22, 2024 and believes there are no subsequent events that are required to be recognized or disclosed in this financial statement.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

## CITY OF DODGE CITY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2023

<u>Funds</u>	<u>Certified budget</u>	<u>Adjustment for qualifying budget credits</u>	<u>Total for budget comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General fund:					
General	\$ 20,687,766	\$ -	\$ 20,687,766	\$ 20,441,061	\$ 246,705
Special purpose funds:					
Special liability	1,200,000	-	1,200,000	520,400	679,600
Library	1,113,000	-	1,113,000	1,106,632	6,368
Library employee benefits	233,400	-	233,400	227,685	5,715
Sales tax	8,728,745	-	8,728,745	9,999,506	(1,270,761)
Convention and visitors	1,100,000	-	1,100,000	1,068,778	31,222
Special streets and highways	988,851	-	988,851	922,966	65,885
Special parks and recreation	100,000	-	100,000	50,000	50,000
Special alcohol and drug	120,000	-	120,000	110,725	9,275
Alcohol and drug safety action	-	-	-	-	-
Development and growth	625,000	-	625,000	198,205	426,795
Bond and interest funds:					
GO bond and interest	4,050,518	-	4,050,518	4,184,162	(133,644)
Capital project fund:					
Capital improvement fund	1,200,000	-	1,200,000	273,989	926,011
Business funds:					
Water utility	4,763,289	-	4,763,289	4,763,556	(267)
Wastewater utility	6,837,985	-	6,837,985	6,833,199	4,786
Biogas operations	5,000,729	-	5,000,729	3,178,508	1,822,221
Solid waste utility	2,324,293	-	2,324,293	2,619,968	(295,675)
Drainage utility	290,822	-	290,822	341,069	(50,247)
Vehicle maintenance	463,940	-	463,940	650,421	(186,481)
<b>Total</b>	<b><u>\$ 59,828,338</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 59,828,338</u></b>	<b><u>\$ 57,490,830</u></b>	<b><u>\$ 2,337,508</u></b>

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 3,786,418	\$ 3,915,966	\$ 4,183,962	\$ (267,996)
Motor vehicle tax	642,146	614,863	593,820	21,043
Recreational vehicle tax	3,794	3,476	3,120	356
16/20M truck tax	-	-	1,724	(1,724)
Delinquent tax	189,164	241,689	150,000	91,689
Commercial vehicle tax	33,883	28,868	29,957	(1,089)
Watercraft	-	-	1,266	(1,266)
Local alcoholic liquor tax	133,603	141,330	121,564	19,766
Local sales tax	6,077,999	6,221,606	6,000,000	221,606
Payment in lieu of taxes	40,258	68,813	-	68,813
Licenses, permits and fees	420,990	304,086	275,475	28,611
Franchise fees	1,963,109	1,767,356	2,138,000	(370,644)
Police	269,699	296,259	250,000	46,259
Engineering fees	10,934	10,165	5,000	5,165
Airport	150,286	157,668	152,500	5,168
Cemetery	102,988	96,804	100,000	(3,196)
Recreation	600	-	-	-
Golf course	642,397	643,898	560,000	83,898
Licenses, permits and fees - other	46,666	50,455	-	50,455
Fines and forfeitures	759,343	698,446	681,000	17,446
Animal control	48,748	58,538	40,000	18,538
Rent and leases	151,540	223,987	123,000	100,987
Misc. charges for service	4,751	7,259	6,500	759
Interest	147,302	453,222	20,000	433,222
State aid	33,830	364,140	33,500	330,640
Federal aid	-	21,128	-	21,128
Operating grants	14,245	20,826	150,000	(129,174)
Contributions & donations	141,001	86,197	20,000	66,197
Zoo contributions	711	250	-	250
Sale of equipment	83,825	-	500	(500)
Sale of labor and materials	5,582	73,370	15,000	58,370
Other	3,089	-	-	-
Operating transfers in	1,684,925	1,981,730	2,038,730	(57,000)
<b>Total receipts</b>	<b>17,593,826</b>	<b>18,552,395</b>	<b>\$ 17,694,618</b>	<b>\$ 857,777</b>

**CITY OF DODGE CITY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Expenditures:				
Commission:				
Personal services	\$ 61,738	\$ 61,314	\$ 61,500	\$ 186
Contractual services	15,099	4,991	8,650	3,659
Commodities	145	707	1,100	393
Subtotal	76,982	67,012	71,250	4,238
Depot train station:				
Personal services	19,458	20,507	26,587	6,080
Contractual services	1,358	1,952	2,100	148
Commodities	456	139	1,200	1,061
Subtotal	21,272	22,598	29,887	7,289
Economic development:				
Personal services	428,831	445,291	429,900	(15,391)
Reimbursed wages	(52,853)	(7,895)	-	7,895
Subtotal	375,978	437,396	429,900	(7,496)
Police department:				
Personal services	4,758,383	5,087,593	5,343,730	256,137
Contractual services	408,673	485,273	482,980	(2,293)
Commodities	236,353	177,098	222,935	45,837
Capital outlay	38,432	21,939	35,650	13,711
Subtotal	5,441,841	5,771,903	6,085,295	313,392
Animal control:				
Personal services	305,261	313,546	339,375	25,829
Contractual services	78,486	93,018	79,490	(13,528)
Commodities	49,677	48,884	45,775	(3,109)
Capital outlay	-	23,536	1,300	(22,236)
Subtotal	433,424	478,984	465,940	(13,044)

**CITY OF DODGE CITY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Fire department:				
Personal services	\$ 2,234,545	\$ 2,477,908	\$ 2,440,490	\$ (37,418)
Contractual services	119,952	139,704	79,500	(60,204)
Commodities	66,546	130,874	60,250	(70,624)
Capital outlay	103	12,478	56,500	44,022
Subtotal	<u>2,421,146</u>	<u>2,760,964</u>	<u>2,636,740</u>	<u>(124,224)</u>
Municipal court:				
Personal services	242,188	266,307	268,750	2,443
Contractual services	262,598	218,364	235,250	16,886
Commodities	8,861	6,990	7,200	210
Capital outlay	6,380	607	8,600	7,993
Subtotal	<u>520,027</u>	<u>492,268</u>	<u>519,800</u>	<u>27,532</u>
Public works:				
Personal services	297,070	309,451	374,800	65,349
Contractual services	456,932	444,721	453,800	9,079
Commodities	45,544	45,988	39,400	(6,588)
Subtotal	<u>799,546</u>	<u>800,160</u>	<u>868,000</u>	<u>67,840</u>
Engineering:				
Personal services	354,977	414,142	351,350	(62,792)
Contractual services	16,777	15,373	22,350	6,977
Commodities	10,712	19,701	9,950	(9,751)
Capital outlay	1,976	9,256	4,000	(5,256)
Subtotal	<u>384,442</u>	<u>458,472</u>	<u>387,650</u>	<u>(70,822)</u>
Airport:				
Personal services	103,663	156,842	143,710	(13,132)
Contractual services	122,837	108,373	90,300	(18,073)
Commodities	37,097	26,100	38,800	12,700
Capital outlay	(4,182)	46,046	-	(46,046)
Hangar lease	41,016	41,016	41,016	-
Subtotal	<u>300,431</u>	<u>378,377</u>	<u>313,826</u>	<u>(64,551)</u>

**CITY OF DODGE CITY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2023		Variance favorable (unfavorable)	
	2022	Actual		Budget
Forestry & landscape:				
Contractual services	\$ -	\$ 2,539	\$ -	\$ (2,539)
Construction department:				
Commodities	-	592	-	(592)
Cemetery:				
Personal services	126,555	153,423	148,860	(4,563)
Contractual services	33,652	27,771	40,595	12,824
Commodities	21,950	21,140	22,300	1,160
Capital outlay	-	440	-	(440)
Subtotal	182,157	202,774	211,755	8,981
Public transportation:				
Contractual services	157,395	284,093	230,000	(54,093)
Recreation - administrative:				
Contractual services	(10,734)	31,484	16,500	(14,984)
Capital outlay	-	-	25,000	25,000
Subtotal	(10,734)	31,484	41,500	10,016
Park:				
Personal services	877,543	992,520	958,910	(33,610)
Contractual services	122,001	135,615	122,020	(13,595)
Commodities	196,640	201,280	151,500	(49,780)
Capital outlay	3,159	6,790	23,500	16,710
Subtotal	1,199,343	1,336,205	1,255,930	(80,275)
Zoo:				
Personal services	104,811	104,677	151,710	47,033
Contractual services	11,323	8,169	22,050	13,881
Commodities	35,441	13,055	43,050	29,995
Capital outlay	-	-	10,000	10,000
Subtotal	151,575	125,901	226,810	100,909

**CITY OF DODGE CITY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Golf course:				
Personal services	\$ 433,255	\$ 516,825	\$ 467,850	\$ (48,975)
Contractual services	121,042	125,977	79,900	(46,077)
Commodities	305,568	321,256	211,600	(109,656)
Capital outlay	-	15,000	16,700	1,700
Subtotal	<u>859,865</u>	<u>979,058</u>	<u>776,050</u>	<u>(203,008)</u>
Hennessy Hall:				
Personal services	19,195	22,147	30,700	8,553
Contractual services	114,227	113,583	119,700	6,117
Commodities	11,280	12,914	16,600	3,686
Capital outlay	-	-	12,000	12,000
Subtotal	<u>144,702</u>	<u>148,644</u>	<u>179,000</u>	<u>30,356</u>
Development services:				
Personal services	523,218	655,347	588,030	(67,317)
Contractual services	167,169	180,851	198,000	17,149
Commodities	39,125	35,415	44,700	9,285
Capital outlay	10,783	2,628	2,000	(628)
Subtotal	<u>740,295</u>	<u>874,241</u>	<u>832,730</u>	<u>(41,511)</u>
Administration:				
Personal services	929,171	1,197,911	980,000	(217,911)
Contractual services	354,500	1,319,439	327,050	(992,389)
Commodities	21,092	27,414	24,100	(3,314)
Capital outlay	9,952	9,839	13,500	3,661
Subtotal	<u>1,314,715</u>	<u>2,554,603</u>	<u>1,344,650</u>	<u>(1,209,953)</u>
Attorney:				
Contractual services	<u>218</u>	<u>676</u>	<u>-</u>	<u>(676)</u>

**CITY OF DODGE CITY, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Information systems:				
Personal services	\$ 275,375	\$ 374,181	\$ 345,870	\$ (28,311)
Contractual services	1,955	2,047	6,000	3,953
Commodities	2,164	7,332	5,000	(2,332)
Capital outlay	2,291	607	1,000	393
Subtotal	<u>281,785</u>	<u>384,167</u>	<u>357,870</u>	<u>(26,297)</u>
Non-departmental:				
Contractual services	869,574	917,752	94,000	(823,752)
Capital outlay	181,928	259,015	1,721,000	1,461,985
Other	-	-	1,130,500	1,130,500
Subtotal	<u>1,051,502</u>	<u>1,176,767</u>	<u>2,945,500</u>	<u>1,768,733</u>
Transfers out:				
Municipal band	21,000	18,500	-	(18,500)
Capital equipment	581,112	652,683	477,683	(175,000)
Subtotal	<u>602,112</u>	<u>671,183</u>	<u>477,683</u>	<u>(193,500)</u>
Total expenditures	<u>17,450,019</u>	<u>20,441,061</u>	<u>\$ 20,687,766</u>	<u>\$ 246,705</u>
Receipts over (under) expenditures	143,807	(1,888,666)		
Unencumbered cash, beginning of year	5,057,230	5,293,791	<u>\$ 2,993,148</u>	<u>\$ 2,300,643</u>
Prior year cancelled encumbrances	92,754	-		
Unencumbered cash, end of year	<u>\$ 5,293,791</u>	<u>\$ 3,405,125</u>		

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**SPECIAL LIABILITY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2023		Variance favorable (unfavorable)	
	2022	Actual		Budget
Receipts:				
Taxes:				
Ad valorem tax	\$ 384,213	\$ 439,179	\$ 468,994	\$ (29,815)
Motor vehicle tax	63,361	62,061	60,256	1,805
Recreational vehicle tax	374	184	317	(133)
16/20M truck tax	-	-	175	(175)
Delinquent tax	18,718	25,725	15,000	10,725
Commercial vehicle tax	3,326	2,928	3,040	(112)
Watercraft	-	-	128	(128)
Charge for services:				
Sales tax	-	-	120,000	(120,000)
Water	-	-	120,000	(120,000)
Wastewater	-	-	90,000	(90,000)
Sanitation	-	-	50,000	(50,000)
Biogas	-	-	92,000	(92,000)
Contributions & donations	-	-	180,000	(180,000)
Total receipts	<u>469,992</u>	<u>530,077</u>	<u>\$ 1,199,910</u>	<u>\$ (669,833)</u>
Expenditures:				
Contractual services	<u>469,992</u>	<u>520,400</u>	<u>\$ 1,200,000</u>	<u>\$ 679,600</u>
Receipts over (under) expenditures	-	9,677		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>	<u>\$ 90</u>	<u>\$ (90)</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 9,677</u>		

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 900,520	\$ 816,705	\$ 872,801	\$ (56,096)
Motor vehicle tax	143,374	144,234	141,259	2,975
Recreational vehicle tax	847	814	742	72
16/20M truck tax	-	-	410	(410)
Delinquent tax	42,100	52,720	40,000	12,720
Commercial vehicle tax	7,579	6,861	7,126	(265)
Watercraft	-	-	301	(301)
Payment in lieu of taxes	5,763	8,804	-	8,804
Total receipts	1,100,183	1,030,138	<u>\$ 1,062,639</u>	<u>\$ (32,501)</u>
Expenditures:				
Appropriation to Library board	1,060,000	1,106,632	<u>\$ 1,113,000</u>	<u>\$ 6,368</u>
Receipts over (under) expenditures	40,183	(76,494)		
Unencumbered cash, beginning of year	36,311	76,494	<u>\$ 50,361</u>	<u>\$ 26,133</u>
Unencumbered cash, end of year	<u>\$ 76,494</u>	<u>\$ -</u>		

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**LIBRARY EMPLOYEE BENEFITS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 191,676	\$ 175,510	\$ 187,567	\$ (12,057)
Motor vehicle tax	30,276	30,653	30,073	580
Recreational vehicle tax	179	174	158	16
16/20M truck tax	-	-	87	(87)
Delinquent tax	9,213	11,357	10,000	1,357
Commercial vehicle tax	1,601	1,460	1,517	(57)
Watercraft	-	-	64	(64)
Total receipts	232,945	219,154	\$ 229,466	\$ (10,312)
Expenditures:				
Appropriation to Library board	226,000	227,685	\$ 233,400	\$ 5,715
Receipts over (under) expenditures	6,945	(8,531)		
Unencumbered cash, beginning of year	1,586	8,531	\$ 3,934	\$ 4,597
Unencumbered cash, end of year	\$ 8,531	\$ -		

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## SALES TAX FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2023		Variance favorable (unfavorable)	
	2022	Actual		Budget
Receipts:				
Local sales tax	\$ 7,959,084	\$ 7,836,205	\$ 7,520,000	\$ 316,205
Aquatics park revenue	394,342	382,545	405,000	(22,455)
Sports commission	43,087	27,773	-	27,773
Concessions	6,785	4,671	7,000	(2,329)
Interest	34,445	83,651	73,000	10,651
Contributions & donations	-	-	3,000	(3,000)
Sale of scrap	-	-	3,000	(3,000)
Athletic field:				
Other	75,585	73,319	50,000	23,319
Field rental	9,172	17,095	8,000	9,095
Racetrack sales	500	-	-	-
Operating transfers in	2,500	-	-	-
<b>Total receipts</b>	<b>8,525,500</b>	<b>8,425,259</b>	<b>\$ 8,069,000</b>	<b>\$ 356,259</b>
Expenditures:				
Field sports - maintenance:				
Personal services	240,151	241,974	\$ 260,300	\$ 18,326
Contractual services	131,075	138,070	113,050	(25,020)
Commodities	122,692	127,293	88,000	(39,293)
Capital outlay	-	-	25,200	25,200
<b>Subtotal</b>	<b>493,918</b>	<b>507,337</b>	<b>486,550</b>	<b>(20,787)</b>
Field sports - tournaments:				
Personal services	58,839	62,234	68,350	6,116
Contractual services	136,835	112,745	115,500	2,755
Commodities	9,485	13,843	10,000	(3,843)
Sports commission	2,558	2,558	-	(2,558)
<b>Subtotal</b>	<b>207,717</b>	<b>191,380</b>	<b>193,850</b>	<b>2,470</b>
Administration:				
Contractual services	-	-	865,300	865,300
Other	-	-	2,800	2,800
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>868,100</b>	<b>868,100</b>

**CITY OF DODGE CITY, KANSAS**

**SALES TAX FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Motor sports:				
Personal services	\$ 3,734	\$ 7,105	\$ 10,800	\$ 3,695
Contractual services	339,578	478,963	322,300	(156,663)
Commodities	25,971	24,152	9,000	(15,152)
Capital outlay	30,761	13,564	-	(13,564)
Subtotal	400,044	523,784	342,100	(181,684)
Special events centers:				
Contractual services	905,757	1,075,187	895,500	(179,687)
Commodities	146	-	44,160	44,160
Capital outlay	7,932	170,574	20,000	(150,574)
Subtotal	913,835	1,245,761	959,660	(286,101)
Facilities maintenance:				
Contractual services	-	1,897	-	(1,897)
Commodities	-	-	2,500	2,500
Subtotal	-	1,897	2,500	603
Outdoor regional aquatics facility:				
Personal services	432,694	513,788	275,152	(238,636)
Contractual services	271,389	164,993	118,700	(46,293)
Commodities	104,298	196,381	108,500	(87,881)
Capital outlay	51,531	5,000	-	(5,000)
Subtotal	859,912	880,162	502,352	(377,810)

**CITY OF DODGE CITY, KANSAS**

**SALES TAX FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	<u>2022</u>	<u>2023</u>		Variance favorable (unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Operating transfers out	<u>\$ 4,158,443</u>	<u>\$ 6,649,185</u>	<u>\$ 5,373,633</u>	<u>\$(1,275,552)</u>
Total expenditures	<u>7,033,869</u>	<u>9,999,506</u>	<u>\$ 8,728,745</u>	<u>\$(1,270,761)</u>
Receipts over (under) expenditures	1,491,631	(1,574,247)		
Unencumbered cash, beginning of year	<u>626,248</u>	<u>2,117,879</u>	<u>\$ 665,623</u>	<u>\$ 1,452,256</u>
Unencumbered cash, end of year	<u>\$ 2,117,879</u>	<u>\$ 543,632</u>	<u>\$ 5,878</u>	<u>\$ 537,754</u>

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## CONVENTION &amp; VISITORS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Transient guest tax	\$ 1,088,243	\$ 1,159,403	\$ 1,155,000	\$ 4,403
Trolley charges	35,977	38,326	36,000	2,326
Other	38,049	29,996	35,000	(5,004)
Total receipts	<u>1,162,269</u>	<u>1,227,725</u>	<u>\$ 1,226,000</u>	<u>\$ 1,725</u>
Expenditures:				
Personal services	273,239	350,512	\$ 347,810	\$ (2,702)
Contractual services	344,278	266,261	375,000	108,739
Commodities	30,379	34,164	41,750	7,586
Capital outlay	35,482	267,841	185,440	(82,401)
Operating transfers out	150,000	150,000	150,000	-
Total expenditures	<u>833,378</u>	<u>1,068,778</u>	<u>\$ 1,100,000</u>	<u>\$ 31,222</u>
Receipts over (under) expenditures	328,891	158,947		
Unencumbered cash, beginning of year	<u>790,998</u>	<u>1,119,889</u>	<u>\$ 692,484</u>	<u>\$ 427,405</u>
Unencumbered cash, end of year	<u>\$ 1,119,889</u>	<u>\$ 1,278,836</u>	<u>\$ 818,484</u>	<u>\$ 460,352</u>

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## SPECIAL STREETS AND HIGHWAYS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
State of Kansas gas tax	\$ 735,564	\$ 753,480	\$ 756,000	\$ (2,520)
State aid	353,081	-	-	-
Other	10,316	2,607	-	2,607
Total receipts	<u>1,098,961</u>	<u>756,087</u>	<u>\$ 756,000</u>	<u>\$ 87</u>
Expenditures:				
Personal services	270,187	325,339	\$ 316,951	\$ (8,388)
Contractual services	28,784	23,808	38,600	14,792
Commodities	183,394	198,452	193,300	(5,152)
Capital outlay	498,927	375,367	440,000	64,633
Operating transfers out	550,000	-	-	-
Total expenditures	<u>1,531,292</u>	<u>922,966</u>	<u>\$ 988,851</u>	<u>\$ 65,885</u>
Receipts over (under) expenditures	(432,331)	(166,879)		
Unencumbered cash, beginning of year	<u>538,589</u>	<u>106,258</u>	<u>\$ 597,560</u>	<u>\$ (491,302)</u>
Unencumbered cash (deficit), end of year	<u>\$ 106,258</u>	<u>\$ (60,621)</u>	<u>\$ 364,709</u>	<u>\$ (425,330)</u>

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**SPECIAL PARKS AND RECREATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	<u>2022</u>	<u>2023</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
State of Kansas liquor tax	\$ 133,563	\$ 141,287	<u>\$ 121,564</u>	<u>\$ 19,723</u>
Expenditures:				
Operating transfers out	<u>100,000</u>	<u>50,000</u>	<u>\$ 100,000</u>	<u>\$ 50,000</u>
Receipts over (under) expenditures	33,563	91,287		
Unencumbered cash, beginning of year	<u>42,872</u>	<u>76,435</u>	<u>\$ 19,407</u>	<u>\$ 57,028</u>
Unencumbered cash, end of year	<u>\$ 76,435</u>	<u>\$ 167,722</u>	<u>\$ 40,971</u>	<u>\$ 126,751</u>

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**SPECIAL ALCOHOL AND DRUG FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	<u>2022</u>	<u>2023</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
State of Kansas liquor tax	\$ 133,563	\$ 141,288	<u>\$ 121,564</u>	<u>\$ 19,724</u>
Expenditures:				
Contractual services	<u>121,489</u>	<u>110,725</u>	<u>\$ 120,000</u>	<u>\$ 9,275</u>
Receipts over (under) expenditures	12,074	30,563		
Unencumbered cash, beginning of year	<u>10,079</u>	<u>22,153</u>	<u>\$ 10,079</u>	<u>\$ 12,074</u>
Unencumbered cash, end of year	<u>\$ 22,153</u>	<u>\$ 52,716</u>	<u>\$ 11,643</u>	<u>\$ 41,073</u>

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**ALCOHOL AND DRUG SAFETY ACTION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	<u>2022</u>	<u>2023</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Attorney fees	\$ 300	\$ -	\$ -	\$ -
Expenditures	-	-	\$ -	\$ -
Receipts over (under) expenditures	300	-		
Unencumbered cash, beginning of year	<u>8,567</u>	<u>8,867</u>	<u>\$ -</u>	<u>\$ 8,867</u>
Unencumbered cash, end of year	<u>\$ 8,867</u>	<u>\$ 8,867</u>		

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## DEVELOPMENT AND GROWTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Lottery revenues	\$ 741,711	\$ 707,245	\$ 625,000	\$ 82,245
Contributions & donations	-	500	-	500
Total receipts	<u>741,711</u>	<u>707,745</u>	<u>\$ 625,000</u>	<u>\$ 82,745</u>
Expenditures:				
Principal	20,000	20,000	\$ -	\$ (20,000)
Interest	5,870	26,511	-	(26,511)
Contractual services	154,159	151,694	-	(151,694)
Commodities	210	-	-	-
Capital outlay	-	-	375,000	375,000
Operating transfers out	342,125	-	250,000	250,000
Total expenditures	<u>522,364</u>	<u>198,205</u>	<u>\$ 625,000</u>	<u>\$ 426,795</u>
Receipts over (under) expenditures	219,347	509,540		
Unencumbered cash, beginning of year	<u>244,757</u>	<u>464,104</u>	<u>\$ 244,756</u>	<u>\$ 219,348</u>
Unencumbered cash, end of year	<u>\$ 464,104</u>	<u>\$ 973,644</u>	<u>\$ 244,756</u>	<u>\$ 728,888</u>

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**ALL NON-BUDGETED SPECIAL PURPOSE FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2023

	<u>Sales tax organizations</u>	<u>Sales tax depreciation and replacement</u>	<u>Sales tax event</u>	<u>Rural housing incentive district</u>
Receipts:				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ 344,737
Local sales tax	-	-	-	-
Transient guest tax	-	-	-	-
Fines and forfeitures	-	-	-	-
Rent	-	-	-	-
Charges for service	-	-	-	-
Interest	-	-	-	-
Federal aid	-	-	-	-
Contributions & donations	-	12,500	95,519	-
Sale of labor, materials and land	-	-	-	-
Other	-	-	-	-
Insurance recoveries	-	-	-	-
Operating transfers in	<u>710,000</u>	<u>2,215,439</u>	<u>100,000</u>	<u>-</u>
 Total receipts	 <u>710,000</u>	 <u>2,227,939</u>	 <u>195,519</u>	 <u>344,737</u>
Expenditures:				
Personal services	-	-	-	-
Contractual services	432,736	-	178,750	-
Commodities	-	-	-	-
Capital outlay	-	1,897,570	-	-
Reimburse development costs	-	-	-	1,462,320
Principal	-	-	-	155,000
Interest	-	-	-	128,476
Lease payments	-	-	-	-
Operating transfers out	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>682,736</u>	 <u>1,897,570</u>	 <u>178,750</u>	 <u>1,745,796</u>
Receipts over (under) expenditures	27,264	330,369	16,769	(1,401,059)
Unencumbered cash (deficit), beginning of year	<u>334,493</u>	<u>856,840</u>	<u>2,350</u>	<u>571,008</u>
Unencumbered cash (deficit), end of year	<u>\$ 361,757</u>	<u>\$ 1,187,209</u>	<u>\$ 19,119</u>	<u>\$ (830,051)</u>

See Independent Auditor's Report.

<u>Transient guest tax</u>	<u>Street sales tax</u>	<u>Special law enforcement trust</u>	<u>Economic development revolving</u>	<u>Hoover trust</u>	<u>Roof insurance repairs</u>	<u>Medical insurance reserve</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	2,224,178	-	-	-	-	-
386,468	-	-	-	-	-	-
-	-	38,825	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,467,054
-	-	-	57,095	9,876	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	127,040
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	192,732	-
-	-	-	-	-	-	-
<u>386,468</u>	<u>2,224,178</u>	<u>38,825</u>	<u>57,095</u>	<u>9,876</u>	<u>192,732</u>	<u>2,594,094</u>
-	-	-	-	-	-	746,066
200,208	-	9,097	836	-	389,270	1,710,995
-	450,605	1,239	-	-	-	-
-	1,765,777	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>200,208</u>	<u>2,216,382</u>	<u>10,336</u>	<u>836</u>	<u>-</u>	<u>389,270</u>	<u>2,457,061</u>
186,260	7,796	28,489	56,259	9,876	(196,538)	137,033
<u>415,244</u>	<u>-</u>	<u>45,962</u>	<u>361,599</u>	<u>131,612</u>	<u>365,788</u>	<u>3,790,589</u>
<u>\$ 601,504</u>	<u>\$ 7,796</u>	<u>\$ 74,451</u>	<u>\$ 417,858</u>	<u>\$ 141,488</u>	<u>\$ 169,250</u>	<u>\$ 3,927,622</u>

**CITY OF DODGE CITY, KANSAS**

**ALL NON-BUDGETED SPECIAL PURPOSE FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS (CONTINUED)**

For the Year Ended December 31, 2023

	<u>CDBG - CV grant</u>	<u>Capital equipment reserve</u>	<u>Hilmar</u>	<u>GREAT</u>
<b>Receipts:</b>				
<b>Taxes:</b>				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Local sales tax	-	-	-	-
Transient guest tax	-	-	-	-
Fines and forfeitures	-	-	-	-
Rent	-	-	-	-
Charges for service	-	-	-	-
Interest	-	-	-	-
Federal aid	48,251	-	-	-
Contributions & donations	-	-	-	1,789
Sale of labor, materials and land	-	-	-	-
Other	-	(6,800)	-	-
Insurance recoveries	-	-	-	-
Operating transfers in	-	652,683	-	-
	<u>48,251</u>	<u>645,883</u>	<u>-</u>	<u>1,789</u>
<b>Total receipts</b>	<b>48,251</b>	<b>645,883</b>	<b>-</b>	<b>1,789</b>
<b>Expenditures:</b>				
Personal services	-	-	-	-
Contractual services	48,251	-	-	-
Commodities	-	-	-	451
Capital outlay	-	1,366,223	-	-
Reimburse development costs	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Lease payments	-	106,566	-	-
Operating transfers out	-	-	-	-
	<u>48,251</u>	<u>1,472,789</u>	<u>-</u>	<u>451</u>
<b>Total expenditures</b>	<b>48,251</b>	<b>1,472,789</b>	<b>-</b>	<b>451</b>
Receipts over (under) expenditures	-	(826,906)	-	1,338
Unencumbered cash (deficit), beginning of year	<u>-</u>	<u>(230,884)</u>	<u>465,329</u>	<u>4,709</u>
Unencumbered cash (deficit), end of year	<u>\$ -</u>	<u>\$ (1,057,790)</u>	<u>\$ 465,329</u>	<u>\$ 6,047</u>

See Independent Auditor's Report.

<u>Fire CPR Training</u>	<u>Municipal band</u>	<u>SMPC trust</u>	<u>Depot</u>	<u>Civil asset forfeiture</u>	<u>Public art</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 344,737
-	-	-	-	-	-	2,224,178
-	-	-	-	-	-	386,468
-	-	-	-	-	-	38,825
-	-	-	4,321	-	-	4,321
7,200	-	-	-	-	-	2,474,254
-	-	-	-	-	-	66,971
-	-	-	-	-	-	48,251
-	-	24,000	-	-	-	260,848
-	-	-	27,298	-	-	27,298
-	-	-	-	-	-	(6,800)
-	-	-	-	-	-	192,732
-	18,500	-	250,000	-	-	3,946,622
<u>7,200</u>	<u>18,500</u>	<u>24,000</u>	<u>281,619</u>	<u>-</u>	<u>-</u>	<u>10,008,705</u>
-	-	-	46,092	-	-	792,158
-	18,412	-	84,012	-	39,503	3,112,070
-	-	-	75,365	-	-	527,660
-	-	-	-	-	-	5,029,570
-	-	-	-	-	-	1,462,320
-	-	-	-	-	-	155,000
-	-	-	-	-	-	128,476
-	-	-	-	-	-	106,566
-	-	-	-	-	-	250,000
<u>-</u>	<u>18,412</u>	<u>-</u>	<u>205,469</u>	<u>-</u>	<u>39,503</u>	<u>11,563,820</u>
7,200	88	24,000	76,150	-	(39,503)	(1,555,115)
<u>30,426</u>	<u>10,223</u>	<u>204,506</u>	<u>710,257</u>	<u>10,827</u>	<u>53,605</u>	<u>8,134,483</u>
<u>\$ 37,626</u>	<u>\$ 10,311</u>	<u>\$ 228,506</u>	<u>\$ 786,407</u>	<u>\$ 10,827</u>	<u>\$ 14,102</u>	<u>\$ 6,579,368</u>

**CITY OF DODGE CITY, KANSAS**

**SPECIAL PURPOSE GRANT FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2023

	<u>Runway 220</u>	<u>Runway 14-32 design</u>	<u>CARES Act funding - airport</u>	<u>Police body worn cameras</u>
Receipts:				
Federal grants and aid	\$ -	\$ -	\$ 59,000	\$ -
State grants and aid	-	-	-	-
Contributions & donations	-	-	-	3,825
Total receipts	<u>-</u>	<u>-</u>	<u>59,000</u>	<u>3,825</u>
Expenditures:				
Personal services	-	-	-	-
Contractual services	-	-	-	-
Commodities	-	-	-	282
Capital outlay	4,000	-	-	-
Operating transfers out	-	-	-	-
Total expenditures	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>282</u>
Receipts over (under) expenditures	(4,000)	-	59,000	3,543
Unencumbered cash (deficit), beginning of year	<u>-</u>	<u>19,801</u>	<u>-</u>	<u>2,266</u>
Unencumbered cash (deficit), end of year	<u>\$ (4,000)</u>	<u>\$ 19,801</u>	<u>\$ 59,000</u>	<u>\$ 5,809</u>

See Independent Auditor's Report.

<u>Minibus grant 2020-21</u>	<u>Minibus grant 2022-23</u>	<u>Minibus grant 2023-24</u>	<u>American rescue plan act</u>	<u>KHRC moderate income housing</u>	<u>Opioid</u>	<u>Downtown kiosk</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	326,547	205,414	-	450,000	74,488	-
-	88,670	150,865	-	-	-	-
-	415,217	356,279	-	450,000	74,488	-
-	231,752	304,362	-	-	-	-
-	36,631	36,510	719,823	407,995	-	-
-	53,183	87,048	-	-	-	-
-	-	1,738	20,113	-	-	52,742
-	-	-	-	-	-	-
-	321,566	429,658	739,936	407,995	-	52,742
-	93,651	(73,379)	(739,936)	42,005	74,488	(52,742)
54,771	(93,651)	-	2,286,768	68,803	6,558	-
<u>\$ 54,771</u>	<u>\$ -</u>	<u>\$ (73,379)</u>	<u>\$ 1,546,832</u>	<u>\$ 110,808</u>	<u>\$ 81,046</u>	<u>\$ (52,742)</u>

## CITY OF DODGE CITY, KANSAS

## SPECIAL PURPOSE GRANT FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the Year Ended December 31, 2023

	USDA rural business development	<u>Total</u>
Receipts:		
Federal grants and aid	\$ -	\$ 59,000
State grants and aid	-	1,056,449
Contributions & donations	-	243,360
	<u>-</u>	<u>1,358,809</u>
Total receipts	-	1,358,809
Expenditures:		
Personal services	-	536,114
Contractual services	-	1,200,959
Commodities	-	140,513
Capital outlay	-	78,593
Operating transfers out	-	-
	<u>-</u>	<u>-</u>
Total expenditures	-	1,956,179
Receipts over (under) expenditures	-	(597,370)
Unencumbered cash (deficit), beginning of year	<u>(95,109)</u>	<u>2,250,207</u>
Unencumbered cash (deficit), end of year	<u>\$ (95,109)</u>	<u>\$ 1,652,837</u>

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## GO BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 1,776,423	\$ 1,730,492	\$ 1,848,836	\$ (118,344)
Motor vehicle tax	275,791	283,537	278,693	4,844
Recreational vehicle tax	1,629	831	1,465	(634)
16/20M truck tax	-	-	809	(809)
Delinquent tax	81,689	107,215	70,000	37,215
Commercial vehicle tax	14,544	13,531	14,059	(528)
Watercraft	-	-	594	(594)
Special assessments	650,567	1,239,754	656,706	583,048
Interest	30	-	-	-
Operating transfers in	1,762,920	841,050	1,162,050	(321,000)
Total receipts	<u>4,563,593</u>	<u>4,216,410</u>	<u>\$ 4,033,212</u>	<u>\$ 183,198</u>
Expenditures:				
Bond principal	3,647,200	3,148,050	\$ 2,558,050	\$ (590,000)
Other financing payments	-	-	700,000	700,000
Interest	922,580	1,036,112	792,468	(243,644)
Total expenditures	<u>4,569,780</u>	<u>4,184,162</u>	<u>\$ 4,050,518</u>	<u>\$ (133,644)</u>
Receipts over (under) expenditures	(6,187)	32,248		
Unencumbered cash, beginning of year	<u>13,718</u>	<u>7,531</u>	<u>\$ 17,306</u>	<u>\$ (9,775)</u>
Unencumbered cash, end of year	<u>\$ 7,531</u>	<u>\$ 39,779</u>		

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## NON-BUDGETED DEBT SERVICE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the Year Ended December 31, 2023

	<u>Cost of issuance</u>	<u>Special events center revenue bonds</u>	<u>Water park revenue bonds</u>	<u>Total</u>
Receipts:				
Bond proceeds	\$ 759,277	\$ -	\$ -	\$ 759,277
Investment income (loss)	-	127,444	37,971	165,415
Operating transfers in	-	2,781,304	692,442	3,473,746
	<u>759,277</u>	<u>2,908,748</u>	<u>730,413</u>	<u>4,398,438</u>
Total receipts				
Expenditures:				
Principal	-	1,580,000	440,000	2,020,000
Interest	-	1,135,013	245,000	1,380,013
Debt issuance costs	151,178	-	-	151,178
	<u>151,178</u>	<u>2,715,013</u>	<u>685,000</u>	<u>3,551,191</u>
Total expenditures				
Receipts over (under) expenditures	608,099	193,735	45,413	847,247
Unencumbered cash, beginning of year	8,278	4,079,447	975,891	5,063,616
	<u>8,278</u>	<u>4,079,447</u>	<u>975,891</u>	<u>5,063,616</u>
Unencumbered cash, end of year	<u>\$ 616,377</u>	<u>\$ 4,273,182</u>	<u>\$ 1,021,304</u>	<u>\$ 5,910,863</u>

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## CAPITAL IMPROVEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2023		Variance favorable (unfavorable)	
	2022	Actual		Budget
Receipts:				
Taxes:				
Ad valorem	\$ 152,975	\$ 123,772	\$ 132,223	\$ (8,451)
Motor vehicle	24,158	24,428	23,985	443
Recreational vehicle	143	138	126	12
16/20M truck	-	-	70	(70)
Delinquent	6,812	8,423	7,500	923
Commercial vehicle tax	1,272	1,165	1,210	(45)
Watercraft	-	-	51	(51)
Rent & leases	-	(17,160)	-	(17,160)
Contributions & donations	76,000	75,000	-	75,000
Operating transfers in	307,158	325,000	325,000	-
Total receipts	<u>568,518</u>	<u>540,766</u>	<u>\$ 490,165</u>	<u>\$ 50,601</u>
Expenditures:				
Administration:				
Capital outlay	-	-	\$ 1,200,000	\$ 1,200,000
Police:				
Capital outlay	11,253	-	-	-
Lease payments	105,768	105,768	-	(105,768)
Public works:				
Capital outlay	607	-	-	-
Cemetery:				
Capital outlay	139,830	168,221	-	(168,221)
Recreation:				
Capital outlay	389,000	-	-	-
Total expenditures	<u>646,458</u>	<u>273,989</u>	<u>\$ 1,200,000</u>	<u>\$ 926,011</u>
Receipts over (under) expenditures	(77,940)	266,777		
Unencumbered cash, beginning of year	<u>816,190</u>	<u>738,250</u>	<u>\$ 709,835</u>	<u>\$ 28,415</u>
Unencumbered cash, end of year	<u>\$ 738,250</u>	<u>\$ 1,005,027</u>		

See Independent Auditor's Report.

**CITY OF DODGE CITY, KANSAS**

**CAPITAL PROJECT FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2023

	<u>Municipal services building</u>	<u>Temporary notes star bonds</u>	<u>GO bonds 2018</u>	<u>GO bonds 2013</u>
Receipts:				
Debt proceeds	\$ -	\$ -	\$ -	\$ -
Contributions & donations	<u>322,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>322,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Debt issuance costs	-	-	-	-
Interest	-	-	-	-
Public works:				
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
Capital project:				
Contractual services	819,087	-	-	-
Commodities	201,674	-	-	-
Capital outlay	<u>451,434</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,472,195</u>	<u>-</u>	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	(1,149,995)	-	-	-
Unencumbered cash (deficit), beginning of year	<u>1,176,048</u>	<u>312,072</u>	<u>111,422</u>	<u>781,362</u>
Unencumbered cash (deficit), end of year	<u>\$ 26,053</u>	<u>\$ 312,072</u>	<u>\$ 111,422</u>	<u>\$ 781,362</u>

See Independent Auditor's Report

Temporary notes Milstock	GO bonds 2016	GO bonds 2017	GO bonds 2019	GO bonds 2020	GO bonds 2022
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
184,183	-	-	-	-	-
261	-	-	-	-	-
-	-	-	-	101,363	89
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
184,444	-	-	-	101,363	89
(184,444)	-	-	-	(101,363)	(89)
181,825	135,595	459,250	(55,742)	510,102	7,810,000
\$ (2,619)	\$ 135,595	\$ 459,250	\$ (55,742)	\$ 408,739	\$ 7,809,911

**CITY OF DODGE CITY, KANSAS**

**CAPITAL PROJECTS FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2023

	Star bond power center	Temporary notes Wagon Wheel	Lease purchase trash truck	Candletree 6 infrastructure
Receipts:				
Debt proceeds	\$ -	\$ -	\$ 548,500	\$ -
Contributions & donations	-	-	-	-
Total receipts	-	-	548,500	-
Expenditures:				
Debt issuance costs	-	-	-	-
Interest	-	-	-	34,506
Public works:				
Contractual services	-	-	-	332
Capital outlay	-	-	-	4,281
Capital project:				
Contractual services	888	-	-	-
Commodities	-	-	-	-
Capital outlay	3,516,251	-	-	-
Total expenditures	3,517,139	-	-	39,119
Receipts over (under) expenditures	(3,517,139)	-	548,500	(39,119)
Unencumbered cash (deficit), beginning of year	(291,092)	79,293	(548,500)	-
Unencumbered cash (deficit), end of year	\$ (3,808,231)	\$ 79,293	\$ -	\$ (39,119)

See Independent Auditor's Report.

Temporary notes Candletree	United Village	YMCA building	KLETC project	Boot Hill museum	Airport terminal renovation	Wagon Wheel III
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	175,000	-	-	-	-	-
-	175,000	-	-	-	-	-
-	-	-	90,000	220,000	-	-
-	-	-	1,170	2,860	-	-
43,820	231	-	-	-	840,498	-
220,369	2,422,348	-	-	-	260,273	-
-	-	-	-	100,000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
264,189	2,422,579	-	91,170	322,860	1,100,771	-
(264,189)	(2,247,579)	-	(91,170)	(322,860)	(1,100,771)	-
2,320,395	-	(6,798)	28,902	(74,894)	(511,172)	(272,347)
<u>\$ 2,056,206</u>	<u>\$ (2,247,579)</u>	<u>\$ (6,798)</u>	<u>\$ (62,268)</u>	<u>\$ (397,754)</u>	<u>\$ (1,611,943)</u>	<u>\$ (272,347)</u>

**CITY OF DODGE CITY, KANSAS**

**CAPITAL PROJECTS FUNDS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2023

	Iron Flats	McCaustland Rd #2
Receipts:		
Debt proceeds	\$ 6,323,785	\$ -
Contributions & donations	-	-
Total receipts	6,323,785	-
Expenditures:		
Debt issuance costs	-	-
Interest	-	-
Public works:		
Contractual services	-	-
Capital outlay	4,615,621	-
Capital project:		
Contractual services	-	-
Commodities	-	-
Capital outlay	-	-
Total expenditures	4,615,621	-
Receipts over (under) expenditures	1,708,164	-
Unencumbered cash (deficit), beginning of year	(2,611,080)	82,150
Unencumbered cash (deficit), end of year	\$ (902,916)	\$ 82,150

See Independent Auditor's Report.

Casa Del Rio	GO bonds 2023	Total
\$ -	\$ 3,331,680	\$ 10,203,965
-	-	497,200
-	3,331,680	10,701,165
-	-	310,000
42,006	-	264,725
285	191,072	1,076,499
-	-	7,624,344
-	-	919,975
-	-	201,674
-	-	3,967,685
42,291	191,072	14,364,902
(42,291)	3,140,608	(3,663,737)
150,141	-	9,766,932
<u>\$ 107,850</u>	<u>\$ 3,140,608</u>	<u>\$ 6,103,195</u>

## CITY OF DODGE CITY, KANSAS

## WATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Sale of water	\$ 6,199,186	\$ 6,244,848	\$ 5,000,000	\$ 1,244,848
Rent & leases	24,159	32,433	8,000	24,433
Other	4,117	5,303	4,500	803
National Beef bond payment	247,654	5,481	247,961	(242,480)
Interest	92,658	438,052	1,500	436,552
Sale of labor and materials	170,798	247,547	100,000	147,547
Total receipts	<u>6,738,572</u>	<u>6,973,664</u>	<u>\$ 5,361,961</u>	<u>\$ 1,611,703</u>
Expenditures:				
Bond principal	1,767,800	1,671,950	\$ 1,671,950	\$ -
Interest	209,654	146,543	160,528	13,985
Personal services	581,717	573,753	663,179	89,426
Contractual services	1,578,691	1,065,739	845,000	(220,739)
Commodities	321,082	478,704	408,900	(69,804)
Capital outlay	526,047	155,017	175,000	19,983
Other	(11,764)	(16,202)	5,000	21,202
Utility administration	-	(1,500)	144,180	145,680
Operating transfers out	1,166,500	689,552	689,552	-
Total expenditures	<u>6,139,727</u>	<u>4,763,556</u>	<u>\$ 4,763,289</u>	<u>\$ (267)</u>
Receipts over (under) expenditures	598,845	2,210,108		
Unencumbered cash, beginning of year	<u>3,440,054</u>	<u>4,038,899</u>	<u>\$ 4,001,705</u>	<u>\$ 37,194</u>
Unencumbered cash, end of year	<u>\$ 4,038,899</u>	<u>\$ 6,249,007</u>	<u>\$ 4,600,377</u>	<u>\$ 1,648,630</u>

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## WASTEWATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Sewage service charges	\$ 6,503,229	\$ 6,534,738	\$ 6,200,000	\$ 334,738
Rent & leases	4,718	2,595	1,000	1,595
National Beef bond payment	577,859	12,788	578,576	(565,788)
Interest	41,890	234,744	205,099	29,645
Sale of labor and materials	-	-	5,000	(5,000)
Operating transfers in	416,662	500,000	500,000	-
Total receipts	<u>7,544,358</u>	<u>7,284,865</u>	<u>\$ 7,489,675</u>	<u>\$ (204,810)</u>
Expenditures:				
Bond principal	1,100,000	1,145,000	\$ 1,145,000	\$ -
Interest	461,063	417,063	417,603	540
Utilities:				
Collection - personal services	296,171	340,864	255,291	(85,573)
Collection - contractual services	76,484	133,029	24,100	(108,929)
Collection - commodities	15,884	28,178	17,300	(10,878)
Collection - capital outlay	13,344	9,967	-	(9,967)
Collection - other	19,272	18,247	15,000	(3,247)
Treatment - contractual services	3,631,549	3,530,539	3,606,699	76,160
Treatment - commodities	-	-	2,500	2,500
Treatment - capital outlay	79,170	596,590	596,590	-
Operating transfers out	447,132	613,722	757,902	144,180
Total expenditures	<u>6,140,069</u>	<u>6,833,199</u>	<u>\$ 6,837,985</u>	<u>\$ 4,786</u>
Receipts over (under) expenditures	1,404,289	451,666		
Unencumbered cash, beginning of year	<u>1,627,317</u>	<u>3,031,606</u>	<u>\$ 1,397,623</u>	<u>\$ 1,633,983</u>
Unencumbered cash, end of year	<u>\$ 3,031,606</u>	<u>\$ 3,483,272</u>	<u>\$ 2,049,313</u>	<u>\$ 1,433,959</u>

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## BIOGAS OPERATIONS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Sale of methane gas - energy credits	<u>\$ 3,737,792</u>	<u>\$ 3,961,590</u>	<u>\$ 6,270,292</u>	<u>\$ (2,308,702)</u>
Expenditures:				
Bond principal	686,816	706,391	\$ -	\$ (706,391)
Interest	197,342	179,497	-	(179,497)
Debt service fees	19,122	17,393	904,283	886,890
Contractual services	771,677	830,785	2,571,446	1,740,661
Capital outlay	1,365,954	19,442	200,000	180,558
Operating transfers out	<u>1,469,162</u>	<u>1,425,000</u>	<u>1,325,000</u>	<u>(100,000)</u>
Total expenditures	<u>4,510,073</u>	<u>3,178,508</u>	<u>\$ 5,000,729</u>	<u>\$ 1,822,221</u>
Receipts over (under) expenditures	(772,281)	783,082		
Unencumbered cash (deficit), beginning of year	<u>(387,979)</u>	<u>(1,160,260)</u>	<u>\$ 707,590</u>	<u>\$ (1,867,850)</u>
Unencumbered cash (deficit), end of year	<u>\$ (1,160,260)</u>	<u>\$ (377,178)</u>	<u>\$ 1,977,153</u>	<u>\$ (2,354,331)</u>

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## SOLID WASTE UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2023			Variance favorable (unfavorable)
	2022	Actual	Budget	
<b>Receipts:</b>				
Service fees - sanitation	\$ 2,319,894	\$ 2,500,879	\$ 2,300,000	\$ 200,879
Yard waste	130,515	135,363	125,000	10,363
Container	-	597	400	197
Interest	15,719	87,584	500	87,084
Federal grants - operating	16,366	-	-	-
Sale of recyclables	76,473	43,597	45,000	(1,403)
Sale of scrap	293	744	-	744
Other	51,849	31,323	40,000	(8,677)
<b>Total receipts</b>	<b>2,611,109</b>	<b>2,800,087</b>	<b>\$ 2,510,900</b>	<b>\$ 289,187</b>
<b>Expenditures:</b>				
<b>Utilities:</b>				
Collection - personal services	887,235	925,679	\$ 911,751	\$ (13,928)
Collection - contractual services	618,746	661,083	544,848	(116,235)
Collection - commodities	274,018	213,694	206,150	(7,544)
Collection - capital outlay	86,899	213,441	1,000	(212,441)
Collection - other	14,193	13,658	12,000	(1,658)
Recycling - personal services	176,650	170,985	189,274	18,289
Recycling - contractual services	54,689	40,799	60,450	19,651
Recycling - commodities	12,580	15,609	13,150	(2,459)
Recycling - capital outlay	(2,056)	51,434	-	(51,434)
Recycling - other	80,852	80,852	80,846	(6)
Utility administration	-	-	72,090	72,090
Operating transfers out	187,027	232,734	232,734	-
<b>Total expenditures</b>	<b>2,390,833</b>	<b>2,619,968</b>	<b>\$ 2,324,293</b>	<b>\$ (295,675)</b>
Receipts over (under) expenditures	220,276	180,119		
Unencumbered cash, beginning of year	597,161	817,437	\$ 363,388	\$ 454,049
Unencumbered cash, end of year	\$ 817,437	\$ 997,556	\$ 549,995	\$ 447,561

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## DRAINAGE UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Service fees	\$ 267,764	\$ 281,776	\$ 260,000	\$ 21,776
Interest	5,229	27,036	1,000	26,036
Total receipts	<u>272,993</u>	<u>308,812</u>	<u>\$ 261,000</u>	<u>\$ 47,812</u>
Expenditures:				
Contractual services	60	134	\$ 7,100	\$ 6,966
Commodities	-	-	100	100
Capital outlay	1,582	3,331	75,000	71,669
Other	997	832	850	18
Operating transfers out	207,561	336,772	207,772	(129,000)
Total expenditures	<u>210,200</u>	<u>341,069</u>	<u>\$ 290,822</u>	<u>\$ (50,247)</u>
Receipts over (under) expenditures	62,793	(32,257)		
Unencumbered cash, beginning of year	104,339	177,381	<u>\$ 34,839</u>	<u>\$ 142,542</u>
Prior year cancelled encumbrances	10,249	-		
Unencumbered cash, end of year	<u>\$ 177,381</u>	<u>\$ 145,124</u>	<u>\$ 5,017</u>	<u>\$ 140,107</u>

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## VEHICLE MAINTENANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2023  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Internal charges	\$ 397,009	\$ 199,836	\$ 465,000	\$ (265,164)
Expenditures:				
Personal services	104,663	214,006	\$ 153,140	\$ (60,866)
Contractual services	82,782	128,226	104,350	(23,876)
Commodities	209,564	238,896	206,450	(32,446)
Capital outlay	-	69,293	-	(69,293)
Total expenditures	397,009	650,421	\$ 463,940	\$ (186,481)
Receipts over (under) expenditures	-	(450,585)		
Unencumbered cash, beginning of year	-	-	\$ 228	\$ (228)
Unencumbered cash, end of year	\$ -	\$ (450,585)	\$ 1,288	\$ (451,873)

See Independent Auditor's Report.

## CITY OF DODGE CITY, KANSAS

## ALL NON-BUDGETED BUSINESS FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the Year Ended December 31, 2023

	<u>Facilities maintenance</u>	<u>2009 Temp notes</u>	<u>Wastewater treatment plant</u>	<u>Water &amp; wastewater revenue bonds</u>	<u>Total</u>
Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
Personal services	197,287	-	-	-	197,287
Contractual services	33,150	-	17,598,883	-	17,632,033
Commodities	100,034	-	-	-	100,034
Capital outlay	49,970	-	2,100,230	-	2,150,200
Total expenditures	<u>380,441</u>	<u>-</u>	<u>19,699,113</u>	<u>-</u>	<u>20,079,554</u>
Receipts over (under) expenditures	(380,441)	-	(19,699,113)	-	(20,079,554)
Unencumbered cash (deficit), beginning of year	<u>-</u>	<u>17,409</u>	<u>(1,735,165)</u>	<u>130,725</u>	<u>(1,587,031)</u>
Unencumbered cash (deficit), end of year	<u>\$ (380,441)</u>	<u>\$ 17,409</u>	<u>\$ (21,434,278)</u>	<u>\$ 130,725</u>	<u>\$ (21,666,585)</u>

See Independent Auditor's Report.

CITY OF DODGE CITY, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended December 31, 2023

<u>Fund</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance</u>
Community improvement district fund	\$ 305,572	\$ 495,522	\$ 398,254	\$ 402,840
Special obligation debt service 2011	3,372	83,177	82,925	3,624
Special obligation debt service 2013	1,417	107,196	105,925	2,688
Special obligation debt service 2014	1,700	88,743	87,601	2,842
Star bond debt service 2015	1,053,603	1,889,862	1,883,563	1,059,902
Special obligation debt service 2017	77	183,607	180,755	2,929
Special obligation debt service 2018	<u>1,249,932</u>	<u>1,419,348</u>	<u>1,422,481</u>	<u>1,246,799</u>
	<u>\$ 2,615,673</u>	<u>\$ 4,267,455</u>	<u>\$ 4,161,504</u>	<u>\$ 2,721,624</u>

See Independent Auditor's Report.

## **APPENDICES**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Mayor  
and City Commissioners  
Dodge City, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of the City of Dodge City, Kansas, as of and for the year ended December 31, 2023, and the related notes to the financial statement and have issued our report thereon dated August 22, 2024. Our report on the financial statement disclosed that, as described in Note A to the financial statement, the City has prepared this financial statement 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.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered City of Dodge City, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of City of Dodge City, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of City of Dodge City, Kansas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Dodge City, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Kennedy McKee & Company LLP*

August 22, 2024

*Kennedy*  
*McKee & Company LLP* Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Mayor  
and City Commissioners  
Dodge City, Kansas

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Dodge City, Kansas' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Dodge City, Kansas' major federal programs for the year ended December 31, 2023. The City of Dodge City, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Dodge City, Kansas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Dodge City, Kansas and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Dodge City, Kansas' compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Dodge City, Kansas' federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Dodge City, Kansas' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Dodge City, Kansas' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 City of Dodge City, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City of Dodge City, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Dodge City, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Kennedy McKee & Company LLP*

August 22, 2024

**CITY OF DODGE CITY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended December 31, 2023

Federal grantor/ pass-through grantor/ program title	Federal CFDA number	Pass-through/ grantor's number	Expenditures
<b>U.S. Department of Commerce</b>			
Passed through Kansas			
Department of Commerce:			
Community Development Block Grants	14.218		\$ 48,251
<b>U.S. Department of Transportation</b>			
<b>Federal Aviation Administration</b>			
Direct programs:			
Airport Improvement Program - Snow Removal Equipment	20.106	3-20-0017-036-2022	17,054
Reconstruct Runway 2-20 - Design	20.106	3-20-0017-037-2023	4,000
<b>Total Federal Aviation Administration</b>			<b>21,054</b>
<b>U.S. Department of Transportation</b>			
Passed through Kansas			
Department of Transportation:			
Formula Grants for other than Urbanized Areas			
Formula Grants for Rural Areas 2022-2023	20.509		195,159
Formula Grants for Rural Areas 2023-2024	20.509		198,456
State and Community Highway Safety	20.600		6,286
National Priority Safety Program	20.616		14,540
<b>Total U.S. Department of Transportation</b>			<b>414,441</b>
<b>U.S. Department of Justice</b>			
Passed through Kansas Attorney General:			
Coronavirus Emergency Supplemental Funding	16.034		21,128
Crime Victims Compensation Board	16.576		1,500
<b>Total U.S. Department of Justice</b>			<b>22,628</b>
<b>U.S. Department of Treasury</b>			
Passed through Kansas Governor's Office:			
American Rescue Plan Act	21.027		739,936
<b>Total federal awards</b>			<b>\$ 1,246,310</b>

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this statement.

## CITY OF DODGE CITY, KANSAS

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2023

#### A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the City of Dodge City, Kansas under programs of the federal government for the year ended December 31, 2023. The information in this Schedule is presented in accordance with the requirement of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operation of the City of Dodge City, Kansas, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City of Dodge City, Kansas. The Schedule is presented using a regulatory basis of accounting prescribed by the *Kansas Municipal Audit and Accounting Guide* (as described in Note A to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

#### B. BASIS OF ACCOUNTING

Expenditures reported on the Schedule are reported using the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

#### C. INDIRECT COST RATE

The City of Dodge City, Kansas has not elected to use the 10% de minimis cost rate as allowed under the Uniform Guidance.

#### D. AWARDS TO SUBRECIPIENTS

There were no awards passed through to subrecipients.

## CITY OF DODGE CITY, KANSAS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2023

#### A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an adverse opinion on whether the financial statement of the City of Dodge City, Kansas was prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statement are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the City of Dodge City, Kansas, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for the City of Dodge City, Kansas expresses an unmodified opinion on all major programs.
6. Audit findings required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.
7. The program tested as a major program included:  
American Rescue Plan Act      CFDA 21.027
8. The threshold for distinguishing Type A and Type B programs was \$750,000.
9. The City of Dodge City did not qualify as a low-risk auditee.

#### B. FINDINGS - FINANCIAL STATEMENT AUDIT

None noted.

#### C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None noted.