



COUNCIL MEETING AGENDA

May 6th, 2024 5:00 p.m.

Community Center – **Lower Level**

203 N. 3rd, Marion Kansas 66861

REGULAR CITY COUNCIL MEETING

1. Flag Salute – Mayor Powers
2. Call the Regular City Council meeting to order – Mayor Powers
3. Approval of Agenda - Mayor Powers
4. Approval of consent agenda – Mayor Powers
 - Approval of the Minutes of the April 15th, 2024 Council Meeting
 - Approval of warrants in the amount of \$369,038.16
 - Approval of payroll in the amount \$35,198.53
 - April Financials
 - 1st Quarter Report
5. Public Comment on Matters Included in this Meeting's Agenda
6. Appointments – M. Powers
 - City Clerk – Janet Robinson
 - Assistant City Clerk – Becky Makovec
 - City Treasurer – Becky Makovec
 - City Attorney – Brian Bina
 - City Municipal Judge – Randy Pankratz
 - Court Clerk – Sandy Scheele
 - Fire Chief – Chris Killough
7. Scot Loyd – 2024 Audit – Christina Henson
8. Kansas SRF Public Water Pollution Control Loan – D. Neufeld
9. Chinga Buttons for City Employees – M. Yates
10. Employee Pay Increase – M. McAnarney
11. Purchasing Policy Limit – M. McAnarney
12. Councilor, Department, & Staff Reports
13. Public Forum
14. Motion to Adjourn Council Meeting

The next regularly scheduled City Council meeting is on May 20th, 2024 @ 5:00 p.m.

(It is possible that sometime between 4:30pm and 7:00pm immediately prior to this meeting, during breaks, and directly after the meeting, a majority of the Governing Body may be present in the commission chambers or lobby of City Hall. No one is excluded from these areas during those times.)

Council Meeting Procedures

- *Please silence your personal electronic devices (cell phones, tablets, watches, etc.). Emergency responders are to have their radios on vibrate.*
- *The council is interested in questions, concerns and comments from the public and has established a Public Forum agenda item during the meeting. This is a time for individuals or groups to address the council. For both the public comment and public forum sections of the agenda, speakers must state their name and topic they wish to address. Comments will be limited to 3 minutes. Questions by councilors, mayor or city staff are not included in the three (3) minute presentation.*
- *Topics are limited to City Council business. Public comment is not permitted on personnel matters or legal matters. Items introduced may become agenda items at a future date.*
- *Please refrain from individual conversations during the council meeting & please be courteous and respectful at all times to your elected officials, appointed officials, city staff, and fellow residents. While we all may not agree, civil discourse will lead to better understanding and brighter future for our community.*

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City Council Meeting
April 15th, 2024
Monday, 5:00 p.m.

The regular meeting of the City Council of the City of Marion, Kansas was held Monday, April 15th, 2024, at 203 N. 3rd, Marion, Kansas in the lower level at 5:00 p.m. with Mayor, Michael Powers presiding as Mayor and Council Members, Zach Collett, Kevin Burkholder, Amy Smith and Tim Baxa. Also in attendance, Interim City Administrator, Mark McAnarney, Janet Robinson, City Clerk, Interim Police Chief, Zach Hudlin, Dustin Woodford, Margo Yates, Community Enrichment Director, Gene Winkler, Donald Wilson, Steven Wilson, Steven Hart, Landon Pederson, Bradley Bartel, Ruth Lange, Marion County Record reporters, Phyllis Zorn and Eric Meyer.

Call to Order: Mayor Powers called the regular meeting to order following the Pledge of Allegiance.

Approval of Agenda: Z. Collett made a motion to approve the agenda; K. Burkholder 2nd; motion carried 5-0.

Approval of Consent Agenda: T. Baxa made a motion to approve the April 1st, 2024 revised meeting minutes; K. Burkholder 2nd; motion carried 5-0. T. Baxa made a motion to approve warrants in the amount of \$76,165.08; K. Burkholder 2nd; motion carried 5-0. T. Baxa made a motion to approve payroll in the amount of \$35,522.45; Z. Collett 2nd; motion carried 5-0.

- Approval of the Minutes of the April 1st, 2024 Council Meeting
- Approval of warrants in the amount of \$76,165.08
- Approval of payroll in the amount of \$35,522.45

Public Comment on Matters Included in this Meetings Agenda: Nothing further to report.

Appointments: Mayor Powers asked that council members vote on the following appointments at the May 6th, 2024 Council Meeting:

City Clerk – Janet Robinson
Assistant City Clerk – Becky Makovec
City Treasurer – Becky Makovec
City Attorney – Brian Bina
City Municipal Judge – Randy Pankratz
Court Clerk – Sandy Scheele
Fire Chief – Chris Killough

Mayor Powers stated that the open position of Chief of Police would be advertised in the upcoming weeks.

Library Board Re-Appointments: Mayor Powers moved to approve the Library Appointments of Shanon Cooper and Bruce Winkler; T. Baxa 2nd; motion carried 5-0.

Resolution 24-03 – Lange Real Estate Project: Z. Collett made a motion to approve Resolution 24-03, a resolution approving the forms presented in relation to the Kansas Housing Resources Corporation application for Kansas Housing Investor Tax Credit funding; A. Smith 2nd; motion carried 5-0.

Code Enforcement Agreement: M. McAnarney told council members that in June of 2022, Herington agreed to share James Masters services with the City of Marion for 2 days a week to provide code enforcement to the City of Marion, but would like to cancel the contract because the City of Herington now needed Masters position to be full time, and asked that period to cancel the agreement be shortened. After discussion, Mayor Powers made a motion to approve cancelling the contact with a 90 day notice; T. Baxa 2nd; motion carried 5-0.

Pay Increases: M. McAnarney told council members that the 2024 Budget allowed for 5% raises to city employees and asked that a 5% pay increase be considered to all city employees. After discussion, the 5% increase was tabled until the May 6th council meeting.

Amended Floodplain Ordinance 1509: T. Baxa made a motion to approve Ordinance 1509; A. Smith 2nd; motion carried 5-0.

Ordinance 1510-Chingawassa Days: Mayor Powers made a motion to approve Ordinance 1510; Z. Collett 2nd; motion carried 5-0.

202 Miller Street: J. Masters told council members that Donald Wilson's property at 202 Miller Street needed a little more work to bring it up to code. Masters stated that another hand rail needed to be installed and some debris in the back yard needed to be cleaned up. After discussion, K. Burkholder made a motion to allow Wilson an extension to May 20th, 2024 to get the property in compliance; A. Smith 2nd; motion carried 5-0.

Purchasing Limit Policy: M. McAnarney told council members that the way he reads the cities purchasing policy, the limit for purchases is \$10,000.00, however his suggestion was to increase the limit to \$25,000.00. Council members will discuss further at an upcoming council meeting.

Staff Reports: M. Yates told council members that the construction had been started on the duplexes. Yates told council members that a public hearing would be held in May by the zoning committee for a CUP at 326 Washington Street for the KPP Solar Panel.

Z. Hudlin nothing further to report.

S. Hart nothing further to report.

L. Pedersen reported that water meters were read.

J. Robinson no report.

M. McAnarney told council members that monitoring wells would be put in on the east side of town, so engineers could do soil testing at different locations. McAnarney told council members that he was working with Rose Mary Saunders to apply for a \$650,000.00 CDBG grant with a 25% match, for a possible splash pad to be installed in one of the parks. D. Neufeld told council members that the trail grant deadline was May 17th, 2024, and he was looking into different routes for the trail out to the County Lake and asked if council members whether he should continue the process to apply for the grant. Mayor Powers asked council members if Neufeld should proceed with the grant application process; K. Burkholder yes, Z. Collett yes; A. Smith yes; T. Baxa yes.

Councilor Reports: T. Baxa told council members that he was looking into different fiber options to improve the internet in Marion.

K. Burkholder nothing further to report.

Mayor Powers nothing further to report.

Z. Collett told council members that he would not be able to attend the work meeting scheduled for April 29th, due to a Spring program at the school. Mayor Powers cancelled the meeting, and a new date would be determined in the future.

Smith told council members she had talked to Lloyd Davis about answering questions through email and the website from people that cannot attend the meeting.

Public Forum: Nothing further to report.

Motion to Adjourn the Meeting: T. Baxa made a motion to adjourn the meeting; A. Smith 2nd; motion carried 5-0.

Michael Powers, Mayor

Janet Robinson, City Clerk

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
CENTRAL NATIONAL BANK									
2027 ADRIAN & PANKRATZ P.A.									
JUDGE FEE	1	5/06/24	4/18/24	APRIL 2024 JUDGE FEE	400.00	01	01-85-5001	LIQ	1
	2			MAY 2024 JUDGE FEE	400.00	01	01-85-5001	LIQ	1
				INVOICE TOTAL	800.00				
				VENDOR TOTAL	800.00				
171 AFLAC									
INV# 916019	1	5/06/24	5/06/24	MAY PREMIUM	22.70	156	01-00-2456 E-PAYMNT 1309425 5/06/24	LIQ	1
	2			MAY PREMIUM	26.92	156	01-00-2456 E-PAYMNT 1309425 5/06/24	LIQ	1
	3			MAY PREMIUM	60.98	256	02-00-2456 E-PAYMNT 1309425 5/06/24	LIQ	1
	4			MAY PREMIUM	95.04	256	02-00-2456 E-PAYMNT 1309425 5/06/24	LIQ	1
	5			MAY PREMIUM	59.68	156	01-00-2456 E-PAYMNT 1309425 5/06/24	LIQ	1
	6			MAY PREMIUM	26.52	156	01-00-2456 E-PAYMNT 1309425 5/06/24	LIQ	1
	7			MAY PREMIUM	91.98	156	01-00-2456 E-PAYMNT 1309425 5/06/24	LIQ	1
	8			MAY PREMIUM	52.76	256	02-00-2456 E-PAYMNT 1309425 5/06/24	LIQ	1
				INVOICE TOTAL	436.58				
				VENDOR TOTAL	436.58				
1872 AG POWER INC									
INV# 24284	1	5/06/24	4/25/24	BUMPER	7.30	01	01-30-5401	LIQ	1
				INVOICE TOTAL	7.30				
				VENDOR TOTAL	7.30				
1225 AIRGAS USA, LLC									
INV# 5507120432	1	5/06/24	3/31/24	RENT LARGE ACETYLENE	10.33	02	02-01-5021	LIQ	1
	2			RENT LARGE ACETYLENE	10.33	02	02-04-5021	LIQ	1
	3			RENT LARGE ACETYLENE	10.34	01	01-10-5021	LIQ	1
	4			RENT LARGE ARGON	5.17	02	02-01-5021	LIQ	1
	5			RENT LARGE ARGON	5.17	02	02-04-5021	LIQ	1
	6			RENT LARGE ARGON	5.16	01	01-10-5021	LIQ	1
	7			RENT LARGE OXYGEN	20.66	02	02-01-5021	LIQ	1
	8			RENT LARGE OXYGEN	20.66	02	02-04-5021	LIQ	1
	9			RENT LARGE OXYGEN	20.68	01	01-10-5021	LIQ	1
	10			HAZMAT	10.30	02	02-01-5021	LIQ	1
	11			HAZMAT	10.30	02	02-04-5021	LIQ	1
	12			HAZMAT	10.29	01	01-10-5021	LIQ	1
				INVOICE TOTAL	139.39				
				VENDOR TOTAL	139.39				
853 ANIMAL HEALTH CENTER, INC									
APRIL	1	5/06/24	4/20/24	4/19/24 GERMAN SHEPHERD	54.00	01	01-00-5085	LIQ	1

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
				INVOICE TOTAL	54.00				
				VENDOR TOTAL	54.00				
INV# 8001865587	1	5/06/24	4/11/24	1370 APAC, INC. - SHEARS HIGH PERFORMANCE COLD MIX	1,488.06	01	01-10-5277	LIQ	1
				INVOICE TOTAL	1,488.06				
				VENDOR TOTAL	1,488.06				
MARCH1	1	5/06/24	4/11/24	38 ATMOS ENERGY MARION WATER WORKS	255.57	01	01-10-5015 E-PAYMNT 1309426 5/06/24	LIQ	1
	2			MARION WATER WORKS	255.57	02	02-01-5015 E-PAYMNT 1309426 5/06/24	LIQ	1
	3			MARION WATER WORKS	255.64	02	02-04-5015 E-PAYMNT 1309426 5/06/24	LIQ	1
	4			MARION CITY HALL	277.19	01	01-05-5015 E-PAYMNT 1309426 5/06/24	LIQ	1
	5			MARION SHOP	69.94	01	01-10-5015 E-PAYMNT 1309426 5/06/24	LIQ	1
	6			MARION SHOP	69.94	02	02-01-5015 E-PAYMNT 1309426 5/06/24	LIQ	1
	7			MARION SHOP	69.96	02	02-04-5015 E-PAYMNT 1309426 5/06/24	LIQ	1
	8			MARION MUSEUM	208.03	01	01-25-5015 E-PAYMNT 1309426 5/06/24	LIQ	1
	9			MARION FIRE	135.58	01	01-65-5015 E-PAYMNT 1309426 5/06/24	LIQ	1
	10			MARION FIRE/PD	54.11	01	01-14-5015 E-PAYMNT 1309426 5/06/24	LIQ	1
	11			MARION FIRE/PD	126.27	01	01-65-5015 E-PAYMNT 1309426 5/06/24	LIQ	1
				INVOICE TOTAL	1,777.80				
				VENDOR TOTAL	1,777.80				
INV# 273853	1	5/06/24	4/23/24	3973 BEST SUPPLY CO. INC STAINLESS STEEL BALL VALVE	1,348.48	02	02-02-5043	LIQ	1
	2			INBOUND FREIGHT	30.65	02	02-02-5043	LIQ	1
				INVOICE TOTAL	1,379.13				
				VENDOR TOTAL	1,379.13				
MAY1	1	5/06/24	4/11/24	9 BLUE CROSS/BLUE SHIELD MAY 2024 ADMIN	572.17	152	01-00-2452 E-PAYMNT 1309427 5/06/24	LIQ	1
	2			MAY 2024 ADMIN	1,092.70	152	01-00-2452 E-PAYMNT 1309427 5/06/24	LIQ	1
	3			MAY 2024 ADMIN	627.99	152	01-00-2452 E-PAYMNT 1309427 5/06/24	LIQ	1
	4			MAY 2024 POLICE	571.49	152	01-00-2452 E-PAYMNT 1309427 5/06/24	LIQ	1
	5			MAY 2024 POLICE	1,057.76	152	01-00-2452	LIQ	1

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
	6			MAY 2024 S&A	1,264.02	152	E-PAYMNT 1309427 5/06/24 01-00-2452	LIQ	1
	7			MAY 2024 WATER DIST	322.62	252	E-PAYMNT 1309427 5/06/24 02-00-2452	LIQ	1
	8			MAY 2024 WATER PLANT	528.88	252	E-PAYMNT 1309427 5/06/24 02-00-2452	LIQ	1
	9			MAY 2024 WATER PLANT	491.68	252	E-PAYMNT 1309427 5/06/24 02-00-2452	LIQ	1
	10			MAY 2024 WATER PLANT	557.06	252	E-PAYMNT 1309427 5/06/24 02-00-2452	LIQ	1
	11			MAY 2024 SEWER	557.06	252	E-PAYMNT 1309427 5/06/24 02-00-2452	LIQ	1
	12			MAY 2024 ELECTRIC	1,586.64	252	E-PAYMNT 1309427 5/06/24 02-00-2452	LIQ	1
	13			MAY 2024 ELECTRIC	1,163.72	252	E-PAYMNT 1309427 5/06/24 02-00-2452	LIQ	1
	14			MAY 2024 REC	528.88	152	E-PAYMNT 1309427 5/06/24 01-00-2452	LIQ	1
	15			MAY 2024 LIBRARY	599.67	152	E-PAYMNT 1309427 5/06/24 01-00-2452	LIQ	1
	16			MAY 2024 REFUSE	1,135.31	252	E-PAYMNT 1309427 5/06/24 02-00-2452	LIQ	1
	17			MAY 2024 REFUSE	528.88	252	E-PAYMNT 1309427 5/06/24 02-00-2452	LIQ	1
	18			MAY 2024 PARK	528.88	152	E-PAYMNT 1309427 5/06/24 01-00-2452	LIQ	1
				INVOICE TOTAL	13,715.41				
				VENDOR TOTAL	13,715.41				
INV# 928194391				55 BORDER STATES INDUSTRIES, INC.					
	1	5/06/24	4/15/24	15KV 200A LOADBREAK POLY	3,951.45	02	02-04-5020	LIQ	1
	2			TAX	325.99	02	02-04-5020	LIQ	1
				INVOICE TOTAL	4,277.44				
				VENDOR TOTAL	4,277.44				
INV#4				40 CASE & SON INSURANCE, INC.					
	1	5/06/24	4/05/24	4/1/24-4/1/25 INSURANCE	15,737.32	01	01-00-5065	LIQ	1
	2			4/1/24-4/1/25 INSURANCE	1,065.87	01	01-05-5065	LIQ	1
	3			4/1/24-4/1/25 INSURANCE	5,454.77	01	01-10-5065	LIQ	1
	4			4/1/24-4/1/25 INSURANCE	689.68	01	01-11-5065	LIQ	1
	5			4/1/24-4/1/25 INSURANCE	8,527.00	01	01-14-5065	LIQ	1
	6			4/1/24-4/1/25 INSURANCE	7,210.33	01	01-15-5065	LIQ	1
	7			4/1/24-4/1/25 INSURANCE	815.08	01	01-16-5065	LIQ	1
	8			4/1/24-4/1/25 INSURANCE	376.19	01	01-25-5065	LIQ	1
	9			4/1/24-4/1/25 INSURANCE	1,442.07	01	01-30-5065	LIQ	1
	10			4/1/24-4/1/25 INSURANCE	2,069.05	01	01-56-5065	LIQ	1
	11			4/1/24-4/1/25 INSURANCE	815.08	01	01-60-5065	LIQ	1
	12			4/1/24-4/1/25 INSURANCE	5,642.87	01	01-65-5065	LIQ	1
	13			4/1/25-4/1/25 INSURANCE	3,950.01	01	01-75-5065	LIQ	1
	14			4/1/24-4/1/25 INSURANCE	9,216.68	02	02-01-5065	LIQ	1
	15			4/1/24/-4/1/25 INSURANCE	21,380.19	02	02-02-5065	LIQ	1

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
	16			4/1/24-4/1/25 INSURANCE	6,332.55	02	02-03-5065	LIQ	1
	17			4/1/24-4/1/25 INSURANCE	26,145.27	02	02-04-5065	LIQ	1
	18			4/1/24-4/1/25 INSURANCE	8,526.99	02	02-06-5065	LIQ	1
				INVOICE TOTAL	125,397.00				
				VENDOR TOTAL	125,397.00				
				3972 CENTRAL NATIONAL BANK					
LEASE AGREEMENT	1	5/06/24	4/23/24	LOAN ORIGATION FEE	250.00	02	02-04-5466	LIQ	1
	2			NOTICE OF SECURITY INTEREST	2.50	02	02-04-5466	LIQ	1
	3			UCC FILING	10.00	02	02-04-5466	LIQ	1
				INVOICE TOTAL	262.50				
				VENDOR TOTAL	262.50				
				1086 CITY OF MARION					
MAY 1	1	5/06/24	5/01/24	CEMETERY	45.09	01	01-30-5015	LIQ	1
	2			CITY HALL	452.74	01	01-05-5015	LIQ	1
	3			JIA	38.88	01	01-90-5015	LIQ	1
	4			FIRE	79.61	01	01-65-5015	LIQ	1
	5			PARK	58.89	01	01-15-5015	LIQ	1
	6			POLICE	45.76	01	01-14-5015	LIQ	1
	7			SEWER	1,214.06	02	02-03-5015	LIQ	1
	8			S&A	39.76	01	01-10-5015	LIQ	1
	9			WATER DIST	39.76	02	02-01-5015	LIQ	1
	10			ELECTRIC	277.07	02	02-04-5015	LIQ	1
	11			STREET LIGHTS	1,331.17	02	02-04-5014	LIQ	1
	12			WATER PLANT	1,274.27	02	02-02-5015	LIQ	1
	13			MUSEUM	133.53	01	01-25-5015	LIQ	1
				INVOICE TOTAL	5,030.59				
				VENDOR TOTAL	5,030.59				
				21 COOPERATIVE GRAIN & SUP.					
MARCH FUEL1	1	5/06/24	4/01/24	STREET AND ALLEY	148.25	01	01-10-5025	LIQ	1
				INVOICE TOTAL	148.25				
				VENDOR TOTAL	148.25				
				1024 CORE & MAIN LP					
U651495/U601944	1	5/06/24	4/05/24	6X4 TAP SLEEVE	882.86	02	02-01-5020	LIQ	1
	2			3 BRASS COMPANION FLG NL	279.32	02	02-01-5020	LIQ	1
	3			4 STARGRIP STARBOND	41.06	02	02-01-5020	LIQ	1
	4			4 MJ REG ACC SET L/GLAND IMP	29.27	02	02-01-5020	LIQ	1
				INVOICE TOTAL	1,232.51				
				VENDOR TOTAL	1,232.51				
				3971 ELCON SERVICES INC					
INV# 14987	1	5/06/24	4/08/24	20W LED WALLPACK	127.46	02	02-02-5040	LIQ	1
	2			MASTER ELECTRICIAN	150.00	02	02-02-5040	LIQ	1
	3			TAX	22.89	02	02-02-5040	LIQ	1
				INVOICE TOTAL	300.35				

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
INV# 15037	1	5/06/24	4/30/24	LABOR	62.50	02	02-02-5040	LIQ	1
	2			MILEAGE	32.50	02	02-02-5040	LIQ	1
	3			TAX	7.84	02	02-02-5040	LIQ	1
				INVOICE TOTAL	102.84				
				VENDOR TOTAL	403.19				
3/26/24-4/24/24				451 EVERGY					
	1	5/06/24	4/25/24	US50 AND SUNFLOWER	40.54	02	02-04-5015 E-PAYMNT 1309428 5/06/24	LIQ	1
	2			US50 AND SUNFLOWER	31.60	02	02-04-5015 E-PAYMNT 1309428 5/06/24	LIQ	1
	3			1000 SUNFLOWER	31.76	02	02-04-5015 E-PAYMNT 1309428 5/06/24	LIQ	1
				INVOICE TOTAL	103.90				
				VENDOR TOTAL	103.90				
INV# KSMCP299397				1297 FASTENAL COMPANY					
	1	5/06/24	4/17/24	TAPCON	53.02	02	02-02-5020	LIQ	1
				INVOICE TOTAL	53.02				
				VENDOR TOTAL	53.02				
APRIL				35 FLINT HILLS R.E.C.A.					
	1	5/06/24	5/01/24	1825 UPLAND	112.55	01	01-16-5015 E-PAYMNT 1309429 5/06/24	LIQ	1
	2			PUMP STATION	45.99	02	02-04-5015 E-PAYMNT 1309429 5/06/24	LIQ	1
	3			STREET LIGHTS	233.40	02	02-04-5015 E-PAYMNT 1309429 5/06/24	LIQ	1
	4			SIGN AT 56 AND TIMBER	46.82	02	02-04-5014 E-PAYMNT 1309429 5/06/24	LIQ	1
	5			SIGN HWY 77	10.62	02	02-04-5015 E-PAYMNT 1309429 5/06/24	LIQ	1
				INVOICE TOTAL	449.38				
				VENDOR TOTAL	449.38				
INV# 42013				3487 G & R IMPLEMENT LLC					
	1	5/06/24	4/25/24	STIHL TRIMMER	299.99	01	01-30-5020	LIQ	1
				INVOICE TOTAL	299.99				
				VENDOR TOTAL	299.99				
INV# 18148/18149				1147 GPC&N LLC					
	1	5/06/24	5/02/24	MONTHLY AUDIT FOR PD AND CITY	47.50	01	01-14-5022	LIQ	1
	2			MONTHLY AUDIT FOR PD AND CITY	47.50	01	01-00-5022	LIQ	1
	3			MONTHLY AUDIT FOR PD AND CITY	47.50	01	01-14-5022	LIQ	1
	4			MONTHLY AUDIT FOR PD AND CITY	47.50	01	01-00-5022	LIQ	1
	5			TRACE CABLING FOR ACCESS POINT	47.50	01	01-00-5022	LIQ	1
	6			SET UP SSIDS FOR WIRELESS	95.00	01	01-00-5022	LIQ	1
	7			TRIP TO AIRPORT FOR INTERNET	95.00	01	01-00-5022	LIQ	1
8			TROUBLESHOOT EMAIL	71.25	01	01-00-5022	LIQ	1	

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
	9			MEET/PROJECT PLAN AND FIREWALL	95.00	01	01-00-5022	LIQ	1
				INVOICE TOTAL	593.75				
				VENDOR TOTAL	593.75				
				3208 HAWKINS INC.					
INV# 6732507	1	5/06/24	4/15/24	150 LB CHLORINE CYLINDER	80.00	02	02-02-5310	LIQ	1
				INVOICE TOTAL	80.00				
				VENDOR TOTAL	80.00				
				66 HOCH PUBLISHING CO INC.					
4/29/24	1	5/06/24	4/17/24	ORDINANCE NO 1509	256.00	01	01-00-5028	LIQ	1
	2			AFFIDAVIT	5.00	01	01-00-5028	LIQ	1
	3			ORDINANCE NO 1510	112.00	01	01-00-5028	LIQ	1
	4			AFFIDAVIT	5.00	01	01-00-5028	LIQ	1
	5			PUBLIC NOTICE	48.00	01	01-12-5028	LIQ	1
	6			AFFIDAVIT	5.00	01	01-12-5028	LIQ	1
				INVOICE TOTAL	431.00				
				VENDOR TOTAL	431.00				
				3455 KANSAS MUNICIPAL INSURANCE					
ADJUSTED WORK COMP A	1	5/06/24	4/23/24	CITY HALL	15.16	01	01-00-5065	LIQ	1
	2			S&A	532.48	01	01-10-5065	LIQ	1
	3			ECO DEVO	3.20	01	01-11-5065	LIQ	1
	4			PD	380.25	01	01-14-5065	LIQ	1
	5			CEMETERY	67.87	01	01-30-5065	LIQ	1
	6			FIRE	30.82	01	01-65-5065	LIQ	1
	7			LIBRARY	5.73	01	01-75-5065	LIQ	1
	8			WATER DIST	138.93	02	02-01-5065	LIQ	1
	9			SEWER	46.14	02	02-03-5065	LIQ	1
	10			ELECTRIC	101.04	02	02-04-5065	LIQ	1
	11			REFUSE	162.17	02	02-06-5065	LIQ	1
	12			REC	200.21	01	01-15-5065	LIQ	1
				INVOICE TOTAL	1,684.00				
				VENDOR TOTAL	1,684.00				
				1594 KANSAS MUNICIPAL UTILITIES					
INV#YM200008218	1	5/06/24	2/01/24	KMU WATER TREATMENT ACADEMY	1,300.00	02	02-01-5250	LIQ	1
				INVOICE TOTAL	1,300.00				
				VENDOR TOTAL	1,300.00				
				3243 KANSAS POWER POOL					
MARCH	1	5/06/24	4/12/24	TRANSMISSION	22,092.36	02	02-04-5551	LIQ	1
	2			ADMINISTRATIVE	6,689.94	02	02-04-5551	LIQ	1
	3			CAPACITY DEMAND	24,374.20	02	02-04-5551	LIQ	1
	4			ENERGY	28,404.63	02	02-04-5551	LIQ	1
	5			ENERGY COST ADJUSTMENT	19,533.63	02	02-04-5551	LIQ	1
	6			VOLTAGE UPGRADE	18,778.72	02	02-04-5553	LIQ	1
	7			DISTRIBUTION FACILITY CHARGE	62.90	02	02-04-5551	LIQ	1
				INVOICE TOTAL	119,936.38				

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
VENDOR TOTAL					119,936.38				
CCR/KRWA CONFERENCE			1579	KANSAS RURAL WATER ASSOCIATION					
	1	5/06/24	4/19/24	CONSUMER CONFIDENCE REPORT	75.00	02	02-02-5040	LIQ	1
	2			KRWA CONFERENCE-GARRETT	120.00	02	02-02-5250	LIQ	1
	3			KRWA CONFERENCE-MAYFIELD	120.00	02	02-02-5250	LIQ	1
INVOICE TOTAL					315.00				
VENDOR TOTAL					315.00				
INV# 4233			3905	KANSAS TOURISM EXTRANET					
	1	5/06/24	4/11/24	27TH ANNUAL CHINGAWASSA DAYS	80.00	01	01-11-5276	LIQ	1
	2			47TH ANNUAL ART IN THE PARK	80.00	01	01-11-5276	LIQ	1
	3			ARTISAN MARKET	80.00	01	01-11-5276	LIQ	1
	4			AUNT BEE'S FLORAL	80.00	01	01-11-5276	LIQ	1
	5			BEARLY MAKIN IT ANTIQUES	80.00	01	01-11-5276	LIQ	1
	6			BILL AND ESSIE'S BBQ	80.00	01	01-11-5276	LIQ	1
	7			CB BAKED GOODS	80.00	01	01-11-5276	LIQ	1
	8			COUNTRY INN MOTEL	80.00	01	01-11-5276	LIQ	1
	9			CRAFTY CACTUS STUDIO	80.00	01	01-11-5276	LIQ	1
	10			DIAMOND C FITNESS	80.00	01	01-11-5276	LIQ	1
	11			FLINT HILLS SURF CO	80.00	01	01-11-5276	LIQ	1
	12			GAMBINO'S PIZZA	80.00	01	01-11-5276	LIQ	1
	13			HISTORIC ELGIN HOTEL	360.00	01	01-11-5276	LIQ	1
	14			HISTORY ELGIN HOTEL TOURS	120.00	01	01-11-5276	LIQ	1
	15			HOLLY JOLLY CHRISTMAS	80.00	01	01-11-5276	LIQ	1
	16			JETSET CLOTHING CO	80.00	01	01-11-5276	LIQ	1
	17			LAST CHANCE BAIT SHOP	80.00	01	01-11-5276	LIQ	1
	18			MARION CITY LIBRARY	80.00	01	01-11-5276	LIQ	1
	19			MARION COUNTY LAKE BAIT TACKLE	80.00	01	01-11-5276	LIQ	1
	20			MARION HISTORICAL MUSEUM	80.00	01	01-11-5276	LIQ	1
	21			MARION SPORTS & AQUATIC CENTER	80.00	01	01-11-5276	LIQ	1
	22			S&S MEDSPA LLC	80.00	01	01-11-5276	LIQ	1
	23			SHANNON NOVAK MASSAGE THERAPY	80.00	01	01-11-5276	LIQ	1
	24			SHER BOWL LANES	80.00	01	01-11-5276	LIQ	1
	25			SILK SALON & BOUTIQUE	80.00	01	01-11-5276	LIQ	1
	26			TACO'S FOOD TRUCK	80.00	01	01-11-5276	LIQ	1
	27			TC'S WHAT NOT SHOP	80.00	01	01-11-5276	LIQ	1
	28			THE COPPER SHED	80.00	01	01-11-5276	LIQ	1
	29			WAGON WHEEL EXPRESS	80.00	01	01-11-5276	LIQ	1
30			THE PARLOUR	120.00	01	01-11-5276	LIQ	1	
INVOICE TOTAL					2,760.00				
VENDOR TOTAL					2,760.00				
INV# 12216/12109			3345	KARSTETTER & BINA, LLC					
	1	5/06/24	5/01/24	4/2/24 CITY ATTORNEY FEES	15.00	01	01-00-5350	LIQ	1
	2			4/9/24 CITY ATTORNEY FEES	15.00	01	01-00-5350	LIQ	1
	3			4/9/24 CITY ATTORNEY FEES	30.00	01	01-00-5350	LIQ	1
	4			4/11/24 CITY ATTORNEY FEES	15.00	01	01-00-5350	LIQ	1
	5			4/11/24 CITY ATTORNEY FEES	45.00	01	01-00-5350	LIQ	1
	6			4/12/24 CITY ATTORNEY FEES	30.00	01	01-00-5350	LIQ	1
	7			4/17/24 CITY ATTORNEY FEES	30.00	01	01-00-5350	LIQ	1
8			4/23/24 CITY ATTORNEY FEES	15.00	01	01-00-5350	LIQ	1	

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
	9		4/23/24	CITY ATTORNEY FEES	15.00	01	01-00-5350	LIQ	1
	10		4/24/24	CITY ATTORNEY FEES	15.00	01	01-00-5350	LIQ	1
	11		4/24/24	CITY ATTORNEY FEES	180.00	01	01-00-5350	LIQ	1
	12		4/3/24	CITY ATTORNEY FEES	45.00	01	01-00-5350	LIQ	1
	13		4/4/24	CITY ATTORNEY FEES	255.00	01	01-00-5350	LIQ	1
	14		4/8/24	CITY ATTORNEY FEES	15.00	01	01-00-5350	LIQ	1
	15		4/8/24	CITY ATTORNEY FEES	180.00	01	01-00-5350	LIQ	1
	16		4/12/24	CITY ATTORNEY FEES	75.00	01	01-00-5350	LIQ	1
	17		4/18/24	CITY ATTORNEY FEES	165.00	01	01-00-5350	LIQ	1
	18		4/23/24	CITY ATTORNEY FEES	45.00	01	01-00-5350	LIQ	1
	19		4/24/24	CITY ATTORNEY FEES	30.00	01	01-00-5350	LIQ	1
	20		3/4/24	CITY ATTORNEY FEES	30.00	01	01-00-5350	LIQ	1
	21		3/4/24	CITY ATTORNEY FEES	30.00	01	01-00-5350	LIQ	1
	22		3/4/24	CITY ATTORNEY FEES	30.00	01	01-00-5350	LIQ	1
	23		3/4/24	CITY ATTORNEY FEES	180.00	01	01-00-5350	LIQ	1
	24		3/5/24	CITY ATTORNEY FEES	30.00	01	01-00-5350	LIQ	1
	25		3/13/24	CITY ATTORNEY FEES	30.00	01	01-00-5350	LIQ	1
	26		3/18/24	CITY ATTORNEY FEES	30.00	01	01-00-5350	LIQ	1
	27		3/26/24	CITY ATTORNEY FEES	75.00	01	01-00-5350	LIQ	1
	28		3/26/24	CITY ATTORNEY FEES	105.00	01	01-00-5350	LIQ	1
	29		4/1/24	CITY ATTORNEY FEES	30.00	01	01-00-5350	LIQ	1
	30		4/1/24	CITY ATTORNEY FEES	180.00	01	01-00-5350	LIQ	1
	31		3/5/24	CITY ATTORNEY FEES	30.00	01	01-00-5350	LIQ	1
	32		3/21/24	CITY ATTORNEY FEES	30.00	01	01-00-5350	LIQ	1
	33		3/27/24	CITY ATTORNEY FEES	75.00	01	01-00-5350	LIQ	1
				INVOICE TOTAL	2,100.00				
				VENDOR TOTAL	2,100.00				
APRIL SALES TAX1	1	5/06/24	5/02/24	52 KS DEPT OF REVENUE APRIL SALES TAX	4,222.43	01	01-07-5500 E-PAYMNT 1309430 5/06/24	LIQ	1
				INVOICE TOTAL	4,222.43				
				VENDOR TOTAL	4,222.43				
JAN FEB MAR	1	5/06/24	5/02/24	1371 KS DEPT OF REVENUE CLEAN DRINKING WATER FEE	598.24	02	02-02-5462	LIQ	1
				INVOICE TOTAL	598.24				
				VENDOR TOTAL	598.24				
INV# 5227262950	1	5/06/24	4/17/24	1798 KONICA MINOLTA PREMIER FINANCE CONTRACT PAYMENT	285.64	01	01-00-5255 E-PAYMNT 1309431 5/06/24	LIQ	1
	2			PROP DAMAGE SURCHARGE	26.85	01	01-00-5255 E-PAYMNT 1309431 5/06/24	LIQ	1
				INVOICE TOTAL	312.49				
				VENDOR TOTAL	312.49				
INV#12349	1	5/06/24	4/22/24	3444 KROPF LUMBER INC. 2X6X14	217.00	01	01-10-5020	LIQ	1
	2			2X4X12	122.00	01	01-10-5020	LIQ	1

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
	3			4X4X16	260.81	01	01-10-5020	LIQ	1
	4			WAFERBOARD	358.80	01	01-10-5020	LIQ	1
	5			WAFERBOARD	184.85	01	01-10-5020	LIQ	1
	6			SCREW 9X3	121.12	01	01-10-5020	LIQ	1
				INVOICE TOTAL	1,264.58				
				VENDOR TOTAL	1,264.58				
				36 LEITH SERVICE					
INV# 13247	1	5/06/24	5/01/24	SPARK PLUGS	37.28	01	01-15-5410	LIQ	1
	2			DISTRIBUTOR CAP	35.56	01	01-15-5410	LIQ	1
	3			DISTRIBUTOR ROTOR	16.46	01	01-15-5410	LIQ	1
	4			SPARK PLUG WIRE SET	72.08	01	01-15-5410	LIQ	1
	5			LABOR	285.00	01	01-15-5410	LIQ	1
	6			WASTE DISPOSAL	11.16	01	01-15-5410	LIQ	1
				INVOICE TOTAL	457.54				
				VENDOR TOTAL	457.54				
				3682 LIBERTY NATIONAL					
MAY	1	5/06/24	4/22/24	MAY PREMIUM	32.59	0245	02-00-2445	LIQ	1
							E-PAYMNT 1309432 5/06/24		
	2			MAY PREMIUM	12.00	0245	02-00-2445	LIQ	1
							E-PAYMNT 1309432 5/06/24		
				INVOICE TOTAL	44.59				
				VENDOR TOTAL	44.59				
				1423 LOCKE SUPPLY					
INV# 52185829/522141	1	5/06/24	4/05/24	1 HOLD BX STRAP CABLE BOX	15.58	02	02-02-5020	LIQ	1
	2			LS IMPACT NITRILE GRAY XL	20.12	02	02-02-5020	LIQ	1
	3			WHITE RIIFO PEX B TUBING	82.33	02	02-02-5020	LIQ	1
	4			WHITE RIIFO PEX B TUBING	14.60	02	02-02-5020	LIQ	1
	5			REPLACE GRATE FLOOD DRAIN	7.10	02	02-02-5020	LIQ	1
	6			COPPER CRIMP BLACK RING	41.50	02	02-02-5020	LIQ	1
	7			KORKY PLUS FLAPPER TANK BALL	5.03	02	02-02-5020	LIQ	1
	8			FIT ALL 3" TOILETS	16.42	02	02-02-5020	LIQ	1
	9			FLUID MASTER BALLCOCK	14.37	02	02-02-5020	LIQ	1
	10			PEX COPPER CRIMP RING	38.00	02	02-02-5020	LIQ	1
	11			INSERT ELBOW	61.00	02	02-02-5020	LIQ	1
	12			INSERT ELBOW	43.76	02	02-02-5020	LIQ	1
	13			TEE PEX SDR 9 PEX	10.82	02	02-02-5020	LIQ	1
	14			XFPT DROP 3 EAR ELBOW	32.60	02	02-02-5020	LIQ	1
	15			FEM BOILER DRAIN	33.63	02	02-02-5020	LIQ	1
	16			INSERT TEE	14.40	02	02-02-5020	LIQ	1
	17			BRASS TEE	23.61	02	02-02-5020	LIQ	1
	18			BRASS NIPPLE	22.23	02	02-02-5020	LIQ	1
	19			METALIC BALL VALVE	32.62	02	02-02-5020	LIQ	1
	20			METALIC JOMAR	32.58	02	02-02-5020	LIQ	1
	21			LS IMPACT NITRILE GRAY XL	38.90	02	02-02-5020	LIQ	1
	22			LS IMPACE NITRILE GRAY 2XL	19.45	02	02-02-5020	LIQ	1
	23			CHROME FINISH TRIP LEVER	13.28	02	02-02-5020	LIQ	1
	24			INSERT COUPLER	7.16	02	02-02-5020	LIQ	1
	25			INSERT COUPLER	6.86	02	02-02-5020	LIQ	1

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
	26			INSERT COUPLER	10.29	02	02-02-5020	LIQ	1
	27			MIP ADAPTER	15.60	02	02-02-5020	LIQ	1
	28			FPT SILCOCK	66.73	02	02-02-5020	LIQ	1
	29			FIP BUSHING	2.39	02	02-02-5020	LIQ	1
	30			REDUCER COUP	3.54	02	02-02-5020	LIQ	1
	31			MALE ADAPTOR	2.41	02	02-02-5020	LIQ	1
	32			CONDUIT STRAP 2 HOLE	11.00	02	02-02-5020	LIQ	1
	33			FEMALE BRASS ADAPTER	3.44	02	02-02-5020	LIQ	1
	34			EMT CONDUIT STRAP 2 HOLE	14.00	02	02-02-5020	LIQ	1
	35			SMALL BLUE CONN	11.34	02	02-02-5020	LIQ	1
	36			YELLOW CONN	11.31	02	02-02-5020	LIQ	1
	37			KLEIN CRMPR	31.03	02	02-02-5020	LIQ	1
				INVOICE TOTAL	831.03				
INV# 52276280/522760	1	5/06/24	4/17/24	1X1 INSERT ELBOW	136.75	02	02-02-5020	LIQ	1
	2			1" PEX BALL VALVE	32.62	02	02-02-5020	LIQ	1
	3			1" INSERT	5.78	02	02-02-5020	LIQ	1
				INVOICE TOTAL	175.15				
				VENDOR TOTAL	1,006.18				
APRIL	1	5/06/24	4/14/24	1255 MARION CO. SHERIFF'S DEPT 4/14/24 MCMAHON-POSS MARIJUANA	70.00	01	01-85-5349	LIQ	1
				INVOICE TOTAL	70.00				
				VENDOR TOTAL	70.00				
APRIL STATEMENT1	1	5/06/24	5/06/24	3425 MARION COUNTY HARDWARE FLOAT TOILET	6.59	01	01-65-5259	LIQ	1
	2			BALLCOCK ADJUSTABLE	14.99	01	01-65-5259	LIQ	1
	3			TANK SPRAYER	31.99	02	02-02-5020	LIQ	1
	4			WIRE LAMP	13.90	02	02-04-5020	LIQ	1
	5			GROUNDING PLUG	6.59	02	02-04-5020	LIQ	1
	6			CORE COMMUNITY DONATION	.51	02	02-04-5020	LIQ	1
				INVOICE TOTAL	74.57				
				VENDOR TOTAL	74.57				
APRIL	1	5/06/24	4/14/24	1470 MARION COUNTY IMP. DIST. NO. 2 WATER AT AIRPORT	36.00	01	01-16-5015	LIQ	1
				INVOICE TOTAL	36.00				
				VENDOR TOTAL	36.00				
INV# 16240	1	5/06/24	4/11/24	3329 MARION MANUFACTURING, INC FLAG CLAMP	1,010.50	02	02-04-5020	LIQ	1
				INVOICE TOTAL	1,010.50				
				VENDOR TOTAL	1,010.50				
INV# 0029634018	1	5/06/24	4/30/24	3576 MATHESON TRI-GAS INC. TELEMETRY SYSTEM	500.94	02	02-02-5046	LIQ	1
				INVOICE TOTAL	500.94				

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
				VENDOR TOTAL	500.94				
INV#2024179	1	5/06/24	4/08/24	1945 MAYER SPECIALTY SERVICES LLC CLEAN/CHECK FOR LEAK IN SEWER	2,960.00	02	02-03-5040	LIQ	1
				INVOICE TOTAL	2,960.00				
				VENDOR TOTAL	2,960.00				
APRIL	1	5/06/24	5/01/24	3966 MCANARNEY, MARK 4/1/24	488.00	01	01-00-5001	LIQ	1
	2			4/3/24	488.00	01	01-00-5001	LIQ	1
	3			4/4/24	488.00	01	01-00-5001	LIQ	1
	4			4/8/24	488.00	01	01-00-5001	LIQ	1
	5			4/9/24	244.00	01	01-00-5001	LIQ	1
	6			4/10/24	244.00	01	01-00-5001	LIQ	1
	7			4/11/24	244.00	01	01-00-5001	LIQ	1
	8			4/12/24	244.00	01	01-00-5001	LIQ	1
	9			4/15/24	488.00	01	01-00-5001	LIQ	1
	10			4/17/24	488.00	01	01-00-5001	LIQ	1
	11			4/18/24	244.00	01	01-00-5001	LIQ	1
	12			4/23/24	488.00	01	01-00-5001	LIQ	1
	13			4/26/24	244.00	01	01-00-5001	LIQ	1
	14			4/29/24	488.00	01	01-00-5001	LIQ	1
				INVOICE TOTAL	5,368.00				
				VENDOR TOTAL	5,368.00				
INV#338783	1	5/06/24	4/12/24	324 MCPHERSON BUSINESS MACH. COPY COUNT	25.00	01	01-55-5255	LIQ	1
				INVOICE TOTAL	25.00				
				VENDOR TOTAL	25.00				
INV# 78146	1	5/06/24	5/01/24	3723 NETWORKS PLUS MICROSOFT OFFICE	115.00	01	01-00-5022	LIQ	1
				INVOICE TOTAL	115.00				
				VENDOR TOTAL	115.00				
INV# 2439	1	5/06/24	4/17/24	2053 OZONE SYSTEMS SERVICES GROUP REFURBISH OZONE GENERATOR	48,550.00	26	26-00-5648	LIQ	1
				INVOICE TOTAL	48,550.00				
				VENDOR TOTAL	48,550.00				
INV# R2387044122	1	5/06/24	5/06/24	3952 ECHOSAT, INC SPG PACKAGE	45.00	01	01-16-5015 E-PAYMNT 1309433 5/06/24	LIQ	1
				INVOICE TOTAL	45.00				
				VENDOR TOTAL	45.00				
JUNE BILLS1	1	5/06/24	5/01/24	3687 POSTALOCITY JUNE BILLS	137.50	02	02-02-5020	LIQ	1

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
	2			JUNE BILLS	137.50	02	02-03-5020	LIQ	1
	3			JUNE BILLS	137.50	02	02-04-5020	LIQ	1
	4			JUNE BILLS	137.50	02	02-06-5020	LIQ	1
	5			JUNE BILLS	137.50	02	02-02-5016	LIQ	1
	6			JUNE BILLS	137.50	02	02-03-5016	LIQ	1
	7			JUNE BILLS	137.50	02	02-04-5016	LIQ	1
	8			JUNE BILLS	137.50	02	02-06-5016	LIQ	1
				INVOICE TOTAL	1,100.00				
				VENDOR TOTAL	1,100.00				
				3069 QUILL CORPORATION					
INV#38190950/3819423	1	5/06/24	4/15/24	FEBREZE AIR HAWAIIAN	7.99	01	01-05-5020	LIQ	1
	2			QUILL FLASH DRIVE	31.99	01	01-00-5020	LIQ	1
	3			SHARPIE ULTRA FINE	4.86	02	02-04-5020	LIQ	1
	4			SHARPIE ULTRA FINE	4.86	02	02-02-5020	LIQ	1
	5			SHARPIE ULTRA FINE	4.87	01	01-10-5020	LIQ	1
				INVOICE TOTAL	54.57				
				VENDOR TOTAL	54.57				
				3740 RATZLAFF BROTHERS CONCRETE					
INV# 111886	1	5/06/24	4/29/24	CONCRETE 3500 PSI	375.00	02	02-04-5020	LIQ	1
				INVOICE TOTAL	375.00				
				VENDOR TOTAL	375.00				
				3941 RENSENHOUSE					
INV# 1996-1059897	1	5/06/24	4/12/24	SCREWDRIVER SET	60.07	02	02-04-5020	LIQ	1
	2			SIDE CUTTING PLIERS	47.61	02	02-04-5020	LIQ	1
				INVOICE TOTAL	107.68				
				VENDOR TOTAL	107.68				
				84 SALINA SUPPLY COMPANY					
INV# S100261393	1	5/06/24	4/11/24	PVC RED BUSH	23.38	02	02-03-5020	LIQ	1
	2			DELIVERY FEE	10.00	02	02-03-5020	LIQ	1
				INVOICE TOTAL	33.38				
				VENDOR TOTAL	33.38				
				3665 STANFIELD ROOFING					
INV# 3637	1	5/06/24	2/07/24	YEARLY ROOF CHECK	350.00	01	01-75-5259	LIQ	1
				INVOICE TOTAL	350.00				
				VENDOR TOTAL	350.00				
				140 STANION WHOLESALE ELECTRIC CO					
INV# 5722388	1	5/06/24	5/01/24	PVC 1 1/2 IN 10 FT	688.26	02	02-04-5020	LIQ	1
	2			DELIVERY CHARGE	5.00	02	02-04-5020	LIQ	1
	3			TAX	46.46	02	02-04-5020	LIQ	1
				INVOICE TOTAL	739.72				
				VENDOR TOTAL	739.72				

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
INV# 00126106	1	5/06/24	4/05/24	1974 TBS ELECTRONICS INC. 2100T MAH LI ION BATTERY	570.00	01	01-65-5030	LIQ	1
	2			SHIPPING	18.00	01	01-65-5030	LIQ	1
				INVOICE TOTAL	588.00				
				VENDOR TOTAL	588.00				
INV# 4597	1	5/06/24	3/31/24	3829 UTILITY HELPNET, INC. TECH SUPPORT SUB UPGRADE	560.00	02	02-04-5020	LIQ	1
				INVOICE TOTAL	560.00				
				VENDOR TOTAL	560.00				
INV#9962027110	1	5/06/24	4/19/24	1192 VERIZON WIRELESS 6202666051	28.96	01	01-00-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	2			6202666055	24.72	01	01-16-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	3			6203810119	41.45	01	01-55-5089 E-PAYMNT 1309434 5/06/24	LIQ	1
	4			6203810212	28.96	01	01-00-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	5			6203810309	29.86	01	01-00-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	6			6203810647	28.96	01	01-00-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	7			6203810716	52.27	01	01-00-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	8			6203810928	29.86	01	01-00-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	9			6203820967	28.96	01	01-00-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	10			6203811285	41.45	01	01-00-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	11			6203813101	24.29	01	01-14-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	12			6203813240	28.96	01	01-00-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	13			6203814043	24.72	01	01-75-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	14			6203814631	40.01	01	01-14-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	15			6203814663	40.01	01	01-14-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	16			6203814706	40.01	01	01-14-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	17			6203814714	40.01	01	01-14-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	18			6203814891	40.01	01	01-14-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	19			6203822355	28.96	02	02-02-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	20			6203822442	24.72	01	01-75-5015 E-PAYMNT 1309434 5/06/24	LIQ	1

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
	21			6203822561	9.65	02	02-04-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	22			6203822561	9.65	02	02-01-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	23			6203822561	9.66	01	01-10-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	24			6203822561	41.45	01	01-14-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	25			6203823425	30.76	01	01-05-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	26			6203823732	8.24	02	02-04-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	27			6203823732	8.24	02	02-01-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	28			6203823732	8.24	01	01-10-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	29			6203823770	9.65	02	02-04-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	30			6203823770	9.65	02	02-01-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	31			6203823770	9.66	01	01-10-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	32			6203823993	24.72	01	01-00-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
	33			6203826670	41.45	02	02-04-5089 E-PAYMNT 1309434 5/06/24	LIQ	1
	34			6203826671	41.45	02	02-01-5089 E-PAYMNT 1309434 5/06/24	LIQ	1
	35			6203829134	69.28	01	01-25-5015 E-PAYMNT 1309434 5/06/24	LIQ	1
				INVOICE TOTAL	998.90				
				VENDOR TOTAL	998.90				
				3841 VISION CARE DIRECT					
INV# 1213005012024	1	5/06/24	4/25/24	MAY PREMIUM	46.24	257	02-00-2457 E-PAYMNT 1309435 5/06/24	LIQ	1
	2			MAY PREMIUM	25.46	257	02-00-2457 E-PAYMNT 1309435 5/06/24	LIQ	1
	3			MAY PREMIUM	18.50	157	01-00-2457 E-PAYMNT 1309435 5/06/24	LIQ	1
	4			MAY PREMIUM	15.90	257	02-00-2457 E-PAYMNT 1309435 5/06/24	LIQ	1
				INVOICE TOTAL	106.10				
				VENDOR TOTAL	106.10				
				3314 VYVE BROADBAND					
APRIL1	1	5/06/24	5/01/24	INTERNET AT AIRPORT	38.89	01	01-16-5015 E-PAYMNT 1309436 5/06/24	LIQ	1
	2			INTERNET AT MARION PD	150.00	01	01-14-5015 E-PAYMNT 1309436 5/06/24	LIQ	1
	3			INTERNET AT MARION CITY HALL	150.00	01	01-00-5015 E-PAYMNT 1309436 5/06/24	LIQ	1

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
				INVOICE TOTAL	338.89				
				VENDOR TOTAL	338.89				
INV 193999	1	5/06/24	3/22/24	1383 WEIS FIRE & SAFETY EQUIP. CO. 6" LEATHER FRONT	267.48	01	01-65-5060	LIQ	1
				INVOICE TOTAL	267.48				
				VENDOR TOTAL	267.48				
INV# FL0158307/FL019	1	5/06/24	4/16/24	844 WILLIAMS SERVICE, INC. SENSOR CAMSHAFT	195.20	02	02-06-5402	LIQ	1
	2			LABOR	2,025.00	02	02-04-5408	LIQ	1
	3			O RING	3.63	02	02-04-5408	LIQ	1
	4			OBSOLETE	12.66	02	02-04-5408	LIQ	1
	5			SHOP SUPPLIES	22.13	02	02-04-5408	LIQ	1
	6			OIL SEAL KIT	82.58	02	02-04-5408	LIQ	1
	7			BELT	57.71	02	02-04-5408	LIQ	1
	8			FLEETRITE CONTACT CLEANER	8.95	02	02-04-5408	LIQ	1
	9			BRAKE CLEANER	6.64	02	02-04-5408	LIQ	1
	10			BOLT HEX	3.02	02	02-04-5408	LIQ	1
	11			FREIGHT	12.85	02	02-04-5408	LIQ	1
	12			LABOR	337.50	02	02-04-5408	LIQ	1
	13			BOLT MANIFOLD	37.34	02	02-04-5408	LIQ	1
	14			FREIGHT	14.00	02	02-04-5408	LIQ	1
	15			SHOP SUPPLIES	3.89	02	02-04-5408	LIQ	1
	16			LABOR	1,755.00	02	02-04-5408	LIQ	1
	17			THERMOSTAT	72.66	02	02-04-5408	LIQ	1
	18			HOSE TUBOR CHARGER	53.03	02	02-04-5408	LIQ	1
	19			HOSE RAD INLET	74.45	02	02-04-5408	LIQ	1
	20			HOSE TURBO CHARGER CAC TO PIPE	117.80	02	02-04-5408	LIQ	1
	21			HOSE RAD OUTLET	65.08	02	02-04-5408	LIQ	1
	22			HOSE TURBO CHARGER TO CAC PIPE	87.05	02	02-04-5408	LIQ	1
	23			FREIGHT	75.79	02	02-04-5408	LIQ	1
	24			SHOP SUPPLIES	32.80	02	02-04-5408	LIQ	1
	25			CN CLTCH DRIVE FAN	610.43	02	02-04-5408	LIQ	1
	26			HOSE CLA	1.09	02	02-04-5408	LIQ	1
	27			WATER FILTER	22.70	02	02-04-5408	LIQ	1
	28			FLEETRITE POWER STEERING	9.18	02	02-04-5408	LIQ	1
	29			WATER PUMP	313.25	02	02-04-5408	LIQ	1
	30			HOSE HEATER	20.34	02	02-04-5408	LIQ	1
	31			BOLT PCH TYP 8	1.67	02	02-04-5408	LIQ	1
				INVOICE TOTAL	6,135.42				
				VENDOR TOTAL	6,135.42				
APRIL	1	5/06/24	4/26/24	3596 GENE WINKLER LABOR APRIL COUNCIL	50.00	01	01-00-5001	LIQ	1
				INVOICE TOTAL	50.00				
				VENDOR TOTAL	50.00				
				CENTRAL NATIONAL BANK TOTAL	365,121.77				

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
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TOTAL MANUAL CHECKS					.00				
TOTAL E-PAYMENTS					22,551.47				
TOTAL PURCH CARDS					.00				
TOTAL ACH PAYMENTS					.00				
TOTAL OPEN PAYMENTS					342,570.30				
GRAND TOTALS					365,121.77				

SCHEDULED CLAIMS LIST

INVOICE#	LINE	DUE DATE	INVOICE DATE	REFERENCE	PAYMENT AMOUNT	DIST ID	GL ACCOUNT	CK TYPE	SQ
				CENTRAL NATIONAL BANK					
			3972	CENTRAL NATIONAL BANK					
PAYMENT #1	1	5/05/24	5/01/24	2024 RAM BUCKET TRUCK	3,916.39	02	02-04-5466	LIQ	1
				INVOICE TOTAL	3,916.39				
				VENDOR TOTAL	3,916.39				
				CENTRAL NATIONAL BANK TOTAL	3,916.39				
				TOTAL MANUAL CHECKS	.00				
				TOTAL E-PAYMENTS	.00				
				TOTAL PURCH CARDS	.00				
				TOTAL ACH PAYMENTS	.00				
				TOTAL OPEN PAYMENTS	3,916.39				
				GRAND TOTALS	3,916.39				

**City of Marion, Kansas
Summary of Cash Receipts, Cash Disbursements and Unencumbered Cash
For the Quarter Ended March 31st, 2024**

ACCOUNT TITLE	BUDGET		YTD		QTD		YTD		QTD		REMAINING		BUDGET USED(%)		OPERATING		OTHER CASH	
	EXPENSE	REVENUE	EXPENSE	REVENUE	EXPENSE	REVENUE	EXPENSE	REVENUE	EXPENSE	REVENUE	BUDGET	USED(%)	CASH	& INVESTMENTS				
GENERAL	2,256,953.00	723,060.84	374,202.35	723,060.84	374,202.35	723,060.84	374,202.35	1,882,750.65	16.58%	667,500.41								
UTILITY	5,026,446.00	850,976.33	690,102.07	850,976.33	690,102.07	850,976.33	4,336,343.93	13.73%	1,832,919.08				200.00					
SP HIGHWAY	95,674.00	17,887.40	0.00	17,887.40	0.00	17,887.40	95,674.00	0.00%	120,406.15									
SP LE TRUST	37,139.00	4,477.00	481.43	4,477.00	481.43	4,477.00	36,657.57	1.30%	30,941.53									
LAND BANK	4,731.00	0.00	0.00	0.00	0.00	0.00	4,731.00	0.00%	4,080.68									
BOND & INTEREST	266,523.00	16,676.22	25,892.50	16,676.22	25,892.50	240,630.50	9.71%	28,742.06										
LIBRARY	103,374.00	56,856.47	51,746.13	56,856.47	51,746.13	51,627.87	50.06%	11,674.92										
SP PARK & REC	3,695.00	415.79	0.00	415.79	0.00	3,695.00	0.00%	11,754.95										
EQUIPMENT RES	216,514.00	0.00	95,035.10	0.00	95,035.10	121,478.90	43.89%	68,492.12-										
CAPITAL IMPROVE	1,534,102.00	500.00	271.98	500.00	271.98	1,533,830.02	0.02%	53,664.93										
TOTAL	9,545,151.00	1,670,850.05	1,237,731.56	1,670,850.05	1,237,731.56	8,307,419.44	12.97%	2,693,192.59					932.20					

Bonded Indebtedness:

<u>General Obligation Bonds:</u>	
Series 2012 Refunding	Water Plant/TRF/Levy \$1,160,000.00
Series 2013	Main Trafficway Improve \$320,000.00

Lease/Purchase Agreements:

Altec Capital Services, LLC	Bucket Truck	\$15,400.00
Marion National Bank	Motor Grader	\$8,661.00
Marion National Bank	Admin Car	\$8,652.00

Project Loan Indebtedness:

KS Water Pollution Control Rev-Jex Sewer	\$190,825.39
KS Public Water Supply - Water Meters	\$0.00
KS Public Water Supply - Water Project	\$274,311.78
USD 408 Pool Bond	\$136,000.00
KPP Voltage Upgrade	\$2,790,446.00

I, Janet Robinson, City Clerk, do hereby certify that the above statement is correct.

Signed: Janet Robinson 04/26/2024

City of Marion
Verification of GL/BK Balancing
March 31st, 2024

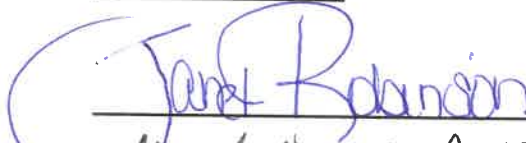
Balance Sheet (Cash)	2,693,924.79
Outstanding Transaction Register	(4,584.65)
	2,698,509.44

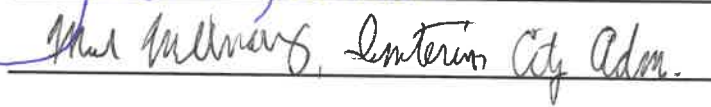
Certificate of Deposit	-
Checking Account (CNB)	2,697,469.88
Checking Account (MNB)	347.36
Grant Account (CNB)	92.60
Grant Account (MNB)	599.60
Bank Statement Totals	2,698,509.44

See notes below if differ
- difference

Prepared By:

Reviewed By:



Janet Robinson


Mar Williams, Interim City Adm.



PRE-APPLICATION FORM

Can be used for Kansas Public Water Supply Loan Fund (KPWSLF) or Kansas Water Pollution Control Revolving Fund (KWPCRF) projects

Municipality Name	City of Marion		
Contact Name and Title	Mike Powers, Mayor		
Mailing Address	208 E Santa Fe, Marion, KS 66861		
Phone	620-382-3703	Email Address	JRobinson@marionks.net

Project Description

Marion County Improvement District 2. Replace 230 1-1/4" checkvalves.

Describe the Problem the Project will resolve

This project will replace all of the checkvalves on the individual pump lines that are currently located immediately adjacent to the force main. These checkvalves are PVC with no built in shutoff valve. They are continually failing and without a shutoff, difficult to replace. The solution is to install a stainless steel combination shutoff/checkvalve.

Est. Design Completion Date	Fall 2024	Status of Design (% Complete)	0
Est. Project Construction Start Date	Spring 2025	Estimated Project Cost	385,000

Rural Water Districts must attach a list showing the number of customer meters in each county township. If the utility currently implements an asset management plan, please attach the completed Asset Management IQ Test found at <http://southwestefc.unm.edu/AssetManagementIQ/main.php>. If the project is for lead service line replacements, indicate in the project description whether there will be a charge to property owners for replacing the private side of lead service lines. If the municipality wishes for a lead service line or distribution project area to be considered as a Disadvantaged Community, a list of census tracts for the project area must be attached. **Send completed form and attachments to: KDHE-SRF, 1000 SW Jackson, Suite 420; Topeka, KS 66612 or email to kdhe.KansasSRF@ks.gov.**

Replace 230 Checkvalves from multi sized PVC with no shutoff
to 1-1/4" stainless steel with shutoff

Checkvalve Replacement	230	\$ 1500.00	\$ 345,000.00			
Design Engineering			\$ 20,000.00			
Construction Engineering			\$ 20,000.00			
			\$ 385,000.00			

CITY OF MARION, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2023

DRAFT



LOYD GROUP, LLC

City and Public Accountants



**CITY OF MARION, KANSAS
CITY OF THE SECOND CLASS
For the Year Ended December 31, 2023**

CITY COUNCIL

Kevin Burkholder
Amy Smith

Michael Powers
Mayor
Zach Collett
Vice Mayor

Tim Baxa

CITY OFFICERS

Rebecca Makovec
Treasurer/Asst. Clerk

Brogan Jones
Administrator

Brian Bina
Attorney

Zach Hudlin
Interim Police Chief

Janet Robinson
Clerk

Randy Pankratz
Municipal Judge

CITY OF MARION, KANSAS

For the Year Ended December 31, 2023

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LOYD GROUP, LLC

520 S. Main Street
P.O. Box 7
Galva, KS 67443
620-654-7565
www.loyd-group.com

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Marion, Kansas 66861

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Marion, Kansas (City), a Municipal Financial Reporting Entity, 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 as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

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

"Creating Maneuverability in Government"

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

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

Loyd Group, LLC
Galva, KS
May 3, 2024

DRAFT

CITY OF MARION, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**Regulatory Basis****For the Year Ended December 31, 2023**

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	\$ 150,618	\$ 1,720,146	\$ 1,535,673	\$ 335,091	\$ 4,446	\$ 339,537
SPECIAL PURPOSE FUNDS:						
Library Fund	3,223	94,696	94,696	3,223	3,342	6,565
Special City Highway Fund	84,254	58,265	40,000	102,519	-	102,519
Special Park and Recreation Fund	9,197	2,142	-	11,339	-	11,339
Equipment Reserve Fund	3,514	100,242	77,213	26,543	-	26,543
Land Bank Fund	4,081	-	-	4,081	-	4,081
Total Special Purpose Funds	104,269	255,345	211,909	147,705	3,342	151,047
BOND AND INTEREST FUND:						
Bond and Interest Fund	1,925	255,705	216,530	41,100	-	41,100
CAPITAL PROJECTS FUND:						
Capital Improvement Fund	209,202	196,178	354,211	54,169	-	54,169
BUSINESS FUND:						
Utilities Fund	1,210,805	3,664,527	3,232,873	1,642,459	4,887	1,647,346
TRUST FUND:						
Special Law Enforcement Trust Fund	25,239	18,443	16,736	26,946	-	26,946
Total Reporting Entity	\$ 1,702,058	\$ 6,110,344	\$ 5,564,932	\$ 2,247,470	\$ 12,675	\$ 2,260,145
COMPOSITION OF CASH:						
Petty Cash						\$ 200
Checking Accounts						2,259,945
Total Reporting Entity						\$ 2,260,145

CITY OF MARION, KANSAS
NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Marion is a municipal corporation governed by an elected mayor and elected four-member Council. The regulatory financial statement presents the City of Marion (the municipality) and does not include any related municipal entities.

(b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

(c) Basis of Accounting

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

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year 2023.

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

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

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

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

No statute violations were noted during 2023.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

3. DEPOSITS AND INVESTMENTS (CONT.)

K.S.A. 12-1675 limits the City’s investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. State statutes require the City’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the City’s carrying amount of deposits was \$2,259,945 and the bank balance was \$2,534,721. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$250,947 was covered by federal depository insurance, and the remaining \$2,283,774 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.

4. OTHER RELATIONSHIPS

USD No. 408 and City of Marion

The City of Marion approved the proposal from Unified School District No. 408 for the City to utilize the school districts’ indoor swimming pool facility for public and City recreation use, with the City agreeing to pay \$100,000 annually to the USD No. 408 for the life of the bonds (until 2024). The City is also paying \$36,000 towards net expenses each year equally with the school district, to be re-evaluated in three years.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Utilities	Bond and Interest	K.S.A. 12-825d	\$ 150,000
Special Highway	Bond and Interest	K.S.A. 12-825d	40,000
Utilities	Equipment Reserve	K.S.A. 12-825d	<u>80,000</u>
Total			<u>\$ 270,000</u>

6. OPERATING LEASE

On October 1, 2019, the City entered into a loan agreement for the operating lease of a 2019 Ford F550 Altec Bucket Truck for the amount of \$110,796. The loan is for a term of 60 months with annual payments totaling \$18,720. The loan is being paid from the Equipment Reserve Fund. The balance of the loan will be paid October 1, 2024.

7. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2012	2.0-4.0%	2012	2,230,000	2040	\$ 1,265,000	\$ -	\$ 105,000	\$ 1,160,000	\$ 43,374
Series 2013	0.6-3.8%	2013	840,000	2028	375,000	-	55,000	320,000	13,155
Total General Obligation Bonds					1,640,000	-	160,000	1,480,000	56,529
Loans:									
KS Water Pollution Control Revolving	2.42%	2013	346,482	2033	207,503	-	16,678	190,825	4,413
KDHE Waterline	1.31%	2021	2,930,903	2042	2,868,826	-	125,714	2,743,112	9,490
Total Loans					3,076,329	-	142,392	2,933,937	13,903
Capital Leases:									
KPP Voltage	4.00%	2021	2,880,000	2041	2,830,000	-	95,000	2,735,000	118,250
Other Long-term Debt:									
USD 408 Pool Bond	0.00%	2021	548,609	2024	272,000	-	136,000	136,000	-
Total Contractual Indebtedness					\$ 7,818,329	\$ -	\$ 533,392	\$ 7,284,937	\$ 188,682

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

	2024	2025	2026	2027	2028	2029 to 2033	2034 to 2038	2039 to 2043	Total
PRINCIPAL:									
General Obligation Bonds:									
Series 2012	\$ 110,000	\$ 110,000	\$ 120,000	\$ 126,000	\$ 45,000	\$ 240,000	\$ 290,000	\$ 120,000	\$ 1,160,000
Series 2013	60,000	60,000	65,000	65,000	70,000	-	-	-	320,000
Total General Obligation Bonds	170,000	170,000	185,000	190,000	115,000	240,000	290,000	120,000	1,480,000
Loans:									
KS Water Pollution Control Revolving	17,084	17,500	17,926	18,362	18,809	101,144	-	-	190,825
KDHE Waterline	127,810	129,946	132,106	134,308	138,547	717,646	779,485	585,270	2,743,112
Total Loans	144,894	147,446	150,032	152,670	155,356	818,790	779,485	585,270	2,933,937
Capital Lease:									
KPP Voltage	100,000	105,000	110,000	120,000	125,000	705,000	865,000	605,000	2,735,000
Total Capital Lease	100,000	105,000	110,000	120,000	125,000	705,000	865,000	605,000	2,735,000
Other Long-term Debt:									
USD Pool Bond	136,000	-	-	-	-	-	-	-	136,000
TOTAL PRINCIPAL	550,894	422,446	445,032	462,670	395,356	1,763,790	1,934,485	1,310,270	7,284,937
INTEREST:									
General Obligation Bonds:									
Series 2012	40,225	36,925	33,625	30,025	26,275	90,538	59,262	7,000	323,875
Series 2013	11,560	9,580	7,600	5,130	2,660	-	-	-	36,530
Total General Obligation Bonds	51,785	46,505	41,225	35,155	28,935	90,538	59,262	7,000	360,405
Loans:									
KS Water Pollution Control Revolving	4,515	4,099	3,673	3,237	2,790	6,852	-	-	25,166
KDHE Waterline	45,007	42,877	40,711	38,509	36,270	146,441	84,602	19,591	454,009
Total Loans	49,522	46,976	44,384	41,746	39,060	153,293	84,602	19,591	479,175
Capital Lease:									
KPP Voltage	117,288	112,288	107,038	101,538	95,538	387,643	233,787	53,229	1,208,351
Total Capital Lease	117,288	112,288	107,038	101,538	95,538	387,643	233,787	53,229	1,208,351
TOTAL INTEREST	218,595	205,769	192,647	178,439	163,533	631,474	377,651	79,820	2,047,932
TOTAL PRINCIPAL & INTEREST	\$ 769,489	\$ 628,215	\$ 637,679	\$ 641,109	\$ 558,889	\$ 2,395,264	\$ 2,312,136	\$ 1,390,090	\$ 9,332,869

8. PENSION COSTS AND EMPLOYEE BENEFITS

Defined Benefit Pension Plan

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of 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 and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 and 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 the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were \$71,390 for KPERS and \$39,500 for KP&F for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was \$780,274 and \$435,731 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 valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) 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 this financial statement.

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

(b) Death and Disability Other Post Employment Benefits

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

9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Other Employee Benefits

Vacation – Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. If not taken, vacation leave shall accrue from year to year up to the maximum provided, based upon the employee's years of service. No vacation leave shall be taken until a new employee has completed one year of employment.

Each permanent full-time employee will accrue vacation leave as follows:

<u>Years of Service</u>	<u>Per Year</u>	<u>Maximum Accumulation</u>
2 to 9 years	80 working hours	None
10 to 19 years	120 working hours	None
After 20 years	160 working hours	None

An employee shall be paid for all accumulated unused vacation leave upon termination.

10. CLAIMS AND JUDGMENTS

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

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2022 to 2023 and there were no settlements that exceeded insurance coverage in the past three years.

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

11. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures To Date</u>
KDOT Streetscape Project	\$ 974,780	\$ 411,102
KDOT Aviation Grant - Runway Development	45,000	43,035
KPP Solar Field	32,558	4,455
Total	<u>\$ 1,052,338</u>	<u>\$ 458,592</u>

12. SUBSEQUENT EVENTS

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

**CITY OF MARION, KANSAS
REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023**

DRAFT

CITY OF MARION, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended December 31, 2023

	<u>Certified Budget</u>	<u>Adjustment for for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GENERAL FUND:					
General Fund	\$ 1,872,949	\$ -	\$ 1,872,949	\$ 1,535,673	\$ (337,276)
SPECIAL PURPOSE FUNDS:					
Library Fund	98,491	-	98,491	94,696	(3,795)
Special City Highway Fund	85,000	-	85,000	40,000	(45,000)
Special Park and Recreation Fund	10,000	-	10,000	-	(10,000)
Equipment Reserve Fund	80,000	-	80,000	77,213	(2,787)
Land Bank Fund	1,350	-	1,350	-	(1,350)
BOND AND INTEREST FUND:					
Bond and Interest Fund	259,105	-	259,105	216,530	(42,575)
CAPITAL PROJECT FUND:					
Capital Improvement Fund	2,293,100	-	2,293,100	351,211	(1,941,889)
BUSINESS FUND:					
Utilities Fund	3,978,505	-	3,978,505	3,232,873	(745,632)
TRUST FUND:					
Special Law Enforcement Trust Fund	26,700	-	26,700	16,736	(9,964)

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CITY OF MARION, 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 - Over (Under)	
	2022 Actual	Actual		Budget
Receipts				
Taxes -				
Ad valorem property tax	\$ 591,965	\$ 623,580	\$ 642,549	\$ (18,969)
Back tax collections	13,944	14,090	-	14,090
Motor vehicle tax	90,702	96,288	97,372	(1,084)
Recreational vehicle tax	2,440	1,983	2,048	(65)
16/20M vehicle tax	512	719	652	67
Commercial vehicle tax	3,038	2,234	1,868	366
Watercraft tax	448	329	406	(77)
Neighborhood revitalization rebate	(6,447)	(9,957)	-	(9,957)
Alcoholic liquor fund	1,913	2,142	2,451	(309)
Local sales tax	193,071	210,447	168,217	42,230
Local sales tax- industrial revenue bonds	250,417	269,796	248,900	20,896
Excise tax	34	4	25	(21)
Other tax	22,182	22,590	25,000	(2,410)
Total Taxes	1,164,219	1,234,245	1,189,488	44,757
Intergovernmental Revenues -				
Highway connecting links	302	302	-	302
State connecting links	16,450	16,450	-	16,450
Total Intergovernmental Revenues	16,752	16,752	-	16,752
Licenses and Permits -				
Licenses and permits	6,747	10,838	50,000	(39,162)
Utility franchise fees	41,749	49,436	-	49,436
Dog tags, impounds, adoption fees	2,993	2,345	-	2,345
Total Licenses and Permits	51,489	62,619	50,000	12,619
Charges for Services -				
Cemetery fees	5,926	4,484	-	4,484
Rural fire contracts	20,081	28,604	-	28,604
Total Charges for Services	26,007	33,088	-	33,088
Use of Money and Property -				
Interest received	47,720	103,232	-	103,232
City building rent	2,090	2,160	-	2,160
828 N. Roosevelt rent	32,480	-	-	-
Land and hanger rent	13,100	13,470	-	13,470
Ind-Business Park Lot Sales	16,115	-	-	-
Total Use of Money and Property	111,505	118,862	-	118,862
Court fines and bonds	14,291	6,353	22,500	(16,147)

CITY OF MARION, 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)

	<u>2023</u>			<u>Variance - Over (Under)</u>
	<u>2022 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts (cont.)				
Other Income -				
Sales tax collected	\$ 67,463	\$ 60,855	\$ 63,000	\$ (2,145)
Other reimbursements	20,497	32,540	30,000	2,540
Housing reimbursement	73,121	74,322	69,000	5,322
Library reimbursement	64,449	68,751	67,700	1,051
Recreation	7,464	6,210	-	6,210
Miscellaneous	6,726	5,549	74,025	(68,476)
Total Other Income	<u>239,720</u>	<u>248,227</u>	<u>303,725</u>	<u>(55,498)</u>
Operating Transfers -				
Transfer from Utilities Fund	50,000	-	200,000	(200,000)
Total Receipts	<u>1,673,983</u>	<u>1,720,146</u>	<u>\$ 1,765,713</u>	<u>\$ (45,567)</u>
Expenditures				
General Administrative -				
Personal services	229,098	191,726	\$ 294,734	\$ (103,008)
Contractual services	64,687	36,854	-	36,854
Commodities	63,794	76,238	-	76,238
Capital outlay	716	610	-	610
Reimbursements	10,747	-	-	-
Sales tax	67,080	64,328	63,000	1,328
Total General Administrative	<u>436,122</u>	<u>369,756</u>	<u>357,734</u>	<u>12,022</u>
Senior Citizens Housing Authority -				
Personal services	70,744	74,885	72,959	1,926
Cemetery -				
Personal services	47,848	24,103	68,343	(44,240)
Commodities	8,347	8,286	-	8,286
Capital outlay	6,783	328	-	328
Total Cemetery	<u>62,978</u>	<u>32,717</u>	<u>68,343</u>	<u>(35,626)</u>

CITY OF MARION, 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)

	<u>2023</u>			<u>Variance - Over (Under)</u>
	<u>2022 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.)				
City Building -				
Personal services	\$ -	\$ 3,434	\$ -	\$ 3,434
Commodities	22,819	29,637	23,148	6,489
Total City Building	<u>22,819</u>	<u>33,071</u>	<u>23,148</u>	<u>9,923</u>
Flood Control Project -				
Commodities	1,984	1,474	12,308	(10,834)
Capital outlay	1,683	985	-	985
Total Flood Control Project	<u>3,667</u>	<u>2,459</u>	<u>12,308</u>	<u>(9,849)</u>
Fire -				
Personal services	17,505	22,150	51,052	(28,902)
Commodities	26,631	30,249	-	30,249
Capital outlay	4,618	11,595	-	11,595
Total Fire	<u>48,754</u>	<u>63,994</u>	<u>51,052</u>	<u>12,942</u>
Library Program -				
Personal services	66,152	68,426	82,354	(13,928)
Commodities	4,760	6,111	-	6,111
Total Library Program	<u>70,912</u>	<u>74,537</u>	<u>82,354</u>	<u>(7,817)</u>
Museum -				
Personal services	9,923	9,850	16,600	(6,750)
Commodities	5,106	6,356	-	6,356
Total Museum	<u>15,029</u>	<u>16,206</u>	<u>16,600</u>	<u>(394)</u>
Park -				
Personal services	29,600	34,283	85,052	(50,769)
Commodities	20,277	32,942	-	32,942
Capital outlay	1,987	261	-	261
Total Park	<u>51,864</u>	<u>67,486</u>	<u>85,052</u>	<u>(17,566)</u>
Municipal Court -				
Personal services	10,473	13,395	13,873	(478)
Contractual services	160	70	-	70
Commodities	1,968	2,001	-	2,001
Total Municipal Court	<u>12,601</u>	<u>15,466</u>	<u>13,873</u>	<u>1,593</u>

CITY OF MARION, 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)

	<u>2023</u>			Variance - Over (Under)
	<u>2022 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.)				
Street and Alley -				
Personal services	\$ 116,362	\$ 112,983	\$ 288,400	\$ (175,417)
Commodities	56,934	73,058	-	73,058
Capital outlay	12,731	7,813	-	7,813
Total Street and Alley	<u>186,027</u>	<u>193,854</u>	<u>288,400</u>	<u>(94,546)</u>
Swimming Pool -				
Commodities	36,000	36,000	-	36,000
Industrial Development -				
Personal services	-	-	85,110	(85,110)
Contractual services	11,906	47,480	-	47,480
Commodities	13,814	12,938	-	12,938
Taxes	2,774	3,638	-	3,638
Total Industrial Development	<u>28,494</u>	<u>64,056</u>	<u>85,110</u>	<u>(21,054)</u>
Planning -				
Personal services	-	-	37,800	(37,800)
Commodities	734	599	-	599
Total Planning	<u>734</u>	<u>599</u>	<u>37,800</u>	<u>(37,201)</u>
Juvenile Intake				
Commodities	1,041	490	1,650	(1,160)
Police -				
Personal services	334,720	248,387	417,993	(169,606)
Contractual services	13,745	23,349	-	23,349
Commodities	7,181	12,896	-	12,896
Capital outlay	1,899	3,934	-	3,934
Car expense	12,887	6,777	-	6,777
Total Police	<u>370,432</u>	<u>295,343</u>	<u>417,993</u>	<u>(122,650)</u>
Airport -				
Contractual services	16,123	8,635	-	8,635
Commodities	8,439	9,391	29,000	(19,609)
Total Airport	<u>24,562</u>	<u>18,026</u>	<u>29,000</u>	<u>(10,974)</u>

CITY OF MARION, 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)

	<u>2023</u>			Variance - Over (Under)
	<u>2022 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures				
Baseball Complex -				
Commodities	\$ 1,817	\$ 2,087	\$ -	\$ 2,087
Recreation -				
Personal services	70,571	71,260	-	71,260
Contractual services	363	365	-	365
Commodities	3,230	3,016	78,573	(75,557)
Total Recreation	<u>74,164</u>	<u>74,641</u>	<u>78,573</u>	<u>(3,932)</u>
Other -				
828 N. Roosevelt lease	4,668	-	-	-
Swimming pool lease to USD	100,000	100,000	36,000	64,000
Bond interest, series 2012	-	-	100,000	(100,000)
Total Other	<u>104,668</u>	<u>100,000</u>	<u>136,000</u>	<u>(36,000)</u>
Operating Transfer -				
Transfer to Equipment Reserve Fund	-	-	15,000	(15,000)
Total Expenditures	<u>1,623,429</u>	<u>1,535,673</u>	<u>\$ 1,872,949</u>	<u>\$ (337,276)</u>
Receipts Over (Under) Expenditures	50,554	184,473		
Unencumbered Cash, Beginning	<u>100,064</u>	<u>150,618</u>		
Unencumbered Cash, Ending	<u>\$ 150,618</u>	<u>\$ 335,091</u>		

CITY OF MARION, KANSAS

SPECIAL PURPOSE FUND

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 - Over (Under)
		Actual	Actual	
Receipts				
Ad valorem property tax	\$ 79,933	\$ 80,364	\$ 82,807	\$ (2,443)
Back tax collections	1,918	1,892	-	1,892
Motor vehicle tax	12,328	13,012	13,149	(137)
Recreational vehicle tax	431	268	277	(9)
16/20M vehicle tax	73	97	88	9
Commercial vehicle tax	312	302	252	50
Neighborhood revitalization rebate	(871)	(1,283)	-	(1,283)
Watercraft tax	62	44	55	(11)
Total Receipts	94,186	94,696	\$ 96,628	\$ (1,932)
Expenditures				
Appropriation to Library Board	94,186	94,696	\$ 98,491	\$ (3,795)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	3,223	3,223		
Unencumbered Cash, Ending	\$ 3,223	\$ 3,223		

CITY OF MARION, KANSAS

SPECIAL PURPOSE FUND

SPECIAL CITY HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2023

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

			2023	
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Special assessments - streets	\$ 6,425	\$ 6,425	\$ -	\$ 6,425
State of Kansas gas tax	49,278	51,840	49,350	2,490
Total Receipts	55,703	58,265	\$ 49,350	\$ 8,915
Expenditures				
Transfer to Bond and Interest Fund	-	40,000	\$ 40,000	\$ -
Transfer to Capital Improvement Fund	-	-	45,000	(45,000)
Total Expenditures	-	40,000	\$ 85,000	\$ (45,000)
Receipts Over (Under) Expenditures	55,703	18,265		
Unencumbered Cash, Beginning	28,551	84,254		
Unencumbered Cash, Ending	\$ 84,254	\$ 102,519		

CITY OF MARION, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARK 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)

	2022 Actual	2023		Variance - Over (Under)
		Actual	Budget	
Receipts				
State of Kansas - liquor tax	\$ 1,913	\$ 2,142	\$ 2,451	\$ (309)
Expenditures				
Commodities	-	-	\$ 10,000	\$ (10,000)
Receipts Over (Under) Expenditures	1,913	2,142		
Unencumbered Cash, Beginning	7,284	9,197		
Unencumbered Cash, Ending	\$ 9,197	\$ 11,339		

DRAFT

CITY OF MARION, KANSAS

SPECIAL PURPOSE FUND

EQUIPMENT RESERVE 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 - Over (Under)
		Actual	Actual	
Receipts				
Transfer from Utilities Fund	\$ 87,500	\$ 80,000	\$ 80,000	\$ -
Reimbursed expense	25,440	1,762	-	1,762
Miscellaneous	1,687	18,480	-	18,480
Total Receipts	114,627	100,242	\$ 80,000	\$ 20,242
Expenditures				
Capital outlay	159,264	77,213	\$ 80,000	\$ (2,787)
Receipts Over (Under) Expenditures	(44,637)	23,029		
Unencumbered Cash, Beginning	48,151	3,514		
Unencumbered Cash, Ending	\$ 3,514	\$ 26,543		

CITY OF MARION, KANSAS

SPECIAL PURPOSE FUND

LAND BANK 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 Actual</u>	<u>2023</u>		<u>Variance - Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Sale of land	\$ 601	\$ -	\$ -	\$ -
Expenditures				
Contractual services	100	-	\$ 1,350	\$ (1,350)
Receipts Over (Under) Expenditures	501	-		
Unencumbered Cash, Beginning	<u>3,580</u>	<u>4,081</u>		
Unencumbered Cash, Ending	\$ <u>4,081</u>	\$ <u>4,081</u>		

DRAFT

CITY OF MARION, KANSAS

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

For the Year Ended December 31, 2023

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

	2022		2023		Variance - Over (Under)
	Actual		Actual	Budget	
Receipts					
Ad valorem property tax	\$ 51,459	\$ 56,419	\$ 58,137	\$ (1,718)	
Back tax collections	1,269	1,273	948	325	
Motor vehicle tax	8,267	8,454	8,465	(11)	
Recreational vehicle tax	222	173	178	(5)	
16/20M vehicle tax	49	65	57	8	
Commercial vehicle tax	276	194	162	32	
Watercraft tax	40	29	35	(6)	
Neighborhood revitalization rebate	(560)	(902)	-	(902)	
Transfer from Special City Highway Fund	-	40,000	40,000	-	
Transfer from Utilities Fund	150,000	150,000	150,000	-	
Total Receipts	211,022	255,705	\$ 257,982	\$ (2,277)	
Expenditures					
Principal	160,000	160,000	\$ 80,230	\$ 79,770	
Interest	60,750	56,530	178,875	(122,345)	
Total Expenditures	220,750	216,530	\$ 259,105	\$ (42,575)	
Receipts Over (Under) Expenditures	(9,728)	39,175			
Unencumbered Cash, Beginning	11,653	1,925			
Unencumbered Cash, Ending	\$ 1,925	\$ 41,100			

CITY OF MARION, KANSAS

CAPITAL PROJECT FUND

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 - Over (Under)
	2022 Actual	Actual	Budget	
Receipts				
Moulton & Industrial Park Bonds	\$ -	\$ -	\$ 850,000	\$ (850,000)
Street Projects Bond	-	-	1,000,000	(1,000,000)
CDBG grant	-	189,000	-	189,000
KDOT Transportation grant	27,298	-	-	-
CDBG Water grant	8,000	-	-	-
ARPA grant	135,441	-	-	-
KDHE Loan proceeds	265,158	-	-	-
KHRC housing grant	25,000	-	-	-
Transfer from Special City Highway Fund	-	-	45,000	(45,000)
Transfer from Utilities Fund	-	-	60,000	(60,000)
Donations/Memorials	6,831	7,178	-	7,178
Total Receipts	467,728	196,178	\$ 1,955,000	\$ (1,758,822)
Expenditures				
Capital outlay	101,572	197,500	\$ 1,922,000	\$ (1,724,500)
Street projects	147,351	146,671	150,000	(3,329)
S. Hill water replacement project	265,358	-	-	-
KDOT aviation grant project	28,035	-	11,500	(11,500)
ARPA grant expense	-	-	134,600	(134,600)
KHRC housing grant expense	25,000	-	75,000	(75,000)
Locust drain project	-	7,040	-	7,040
Transfer to Utilities Fund	8,000	-	-	-
Total Expenditures	575,316	351,211	\$ 2,293,100	\$ (1,941,889)
Receipts Over (Under) Expenditures	(107,588)	(155,033)		
Unencumbered Cash, Beginning	316,790	209,202		
Unencumbered Cash, Ending	\$ 209,202	\$ 54,169		

CITY OF MARION, KANSAS

BUSINESS FUNDUTILITIES FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2023

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

	2022 Actual	2023		Variance - Over (Under)
		Actual	Budget	
Receipts				
Electric revenue	\$ 2,663,041	\$ 2,432,656	\$ 2,520,700	\$ (88,044)
Refuse revenue	171,963	175,322	172,500	2,822
Sewer revenue	314,263	308,710	315,000	(6,290)
Water revenue	732,124	747,839	685,000	62,839
Transfer from Capital Improvement Fund	8,000	-	-	-
Total Receipts	3,889,391	3,664,527	\$ 3,693,200	\$ (28,673)
Expenditures				
Electric -				
Production Expense -				
Contractual services	3,635	12,663	\$ -	\$ 12,663
Commodities	97,172	225,540	-	225,540
Purchased power	1,960,798	1,053,822	1,650,480	(596,658)
Water and utilities	9,624	14,211	-	14,211
Transmission and Distribution Expense -				
Personal services	294,686	321,285	609,141	(287,856)
Commodities and insurance	26,755	32,084	-	32,084
Capital outlay	297,839	268,695	-	268,695
Equipment expense/gasoline	49,303	26,289	-	26,289
Total Electric	2,739,812	1,954,589	2,259,621	(305,032)
Water -				
Plant Expense -				
Personal services	141,113	159,251	-	159,251
Contractual services	46,457	56,365	-	56,365
Commodities	29,054	22,747	-	22,747
Capital outlay	21,443	11,749	-	11,749
Insurance	17,438	24,595	-	24,595
Utilities	17,857	16,257	-	16,257
Equipment	369	1,262	-	1,262
Purchased water-state	11,875	83,022	-	83,022
Chemicals	77,055	74,202	-	74,202
Distribution Expense -				
Personal services	65,161	71,448	681,625	(610,177)
Contractual services	113	11,217	-	11,217
Commodities	19,440	20,953	-	20,953
Capital outlay	152	-	-	-
Insurance	8,950	10,781	-	10,781
Utilities	3,868	2,102	-	2,102
Equipment	7,086	2,740	-	2,740
KDHE waterline loan	106,537	172,817	216,487	(43,670)
Total Water	573,968	741,508	898,112	(156,604)

CITY OF MARION, KANSAS

BUSINESS FUND

UTILITIES 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>2023</u>			<u>Variance - Over (Under)</u>
	<u>2022 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.)				
Sewer -				
Personal services	\$ 57,294	\$ 61,216	\$ 236,948	\$ (175,732)
Contractual services	18,979	22,123	-	22,123
Commodities	17,190	17,968	-	17,968
Capital outlay	-	7,467	-	7,467
Insurance	5,641	7,059	-	7,059
Utilities	15,131	11,415	-	11,415
Equipment	5,691	6,601	-	6,601
Revolving loan payment	21,599	21,599	-	21,599
Total Sewer	<u>141,525</u>	<u>155,448</u>	<u>236,948</u>	<u>(81,500)</u>
Refuse -				
Personal services	42,655	108,607	-	108,607
Contractual services	2,102	3,733	153,824	(150,091)
Commodities	20,378	16,668	-	16,668
Insurance	8,627	11,043	-	11,043
Trash bags	9,984	9,472	-	9,472
Equipment	15,520	1,805	-	1,805
Total Refuse	<u>99,266</u>	<u>151,328</u>	<u>153,824</u>	<u>(2,496)</u>
Operating Transfers -				
Transfer to General Fund	50,000	-	430,000	(430,000)
Transfer to Bond and Interest Fund	150,000	150,000	-	150,000
Transfer to Equipment Reserve Fund	87,500	80,000	-	80,000
Total Operating Transfers	<u>287,500</u>	<u>230,000</u>	<u>430,000</u>	<u>(200,000)</u>
Total Expenditures	<u>3,842,071</u>	<u>3,232,873</u>	<u>\$ 3,978,505</u>	<u>\$ (745,632)</u>
Receipts Over (Under) Expenditures	47,320	431,654		
Unencumbered Cash, Beginning	<u>1,163,485</u>	<u>1,210,805</u>		
Unencumbered Cash, Ending	<u>\$ 1,210,805</u>	<u>\$ 1,642,459</u>		

CITY OF MARION, KANSAS

TRUST FUND

SPECIAL LAW ENFORCEMENT TRUST 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>2023</u>			Variance - Over (Under)
	2022 Actual	Actual	Budget	
Receipts				
Forfeited property	\$ 3,100	\$ -	\$ -	\$ -
VIN inspection fees	12,960	14,620	15,000	(380)
SPV permits	3,120	3,538	3,300	238
Technology fees	662	285	1,000	(715)
Total Receipts	<u>19,842</u>	<u>18,443</u>	<u>\$ 19,300</u>	<u>\$ (857)</u>
Expenditures				
Commodities	5,355	1,701	\$ 1,700	\$ 1
Equipment	8,886	15,035	25,000	(9,965)
Total Expenditures	<u>14,241</u>	<u>16,736</u>	<u>\$ 26,700</u>	<u>\$ (9,964)</u>
Receipts Over (Under) Expenditures	5,601	1,707		
Unencumbered Cash, Beginning	<u>19,638</u>	<u>25,239</u>		
Unencumbered Cash, Ending	<u>\$ 25,239</u>	<u>\$ 26,946</u>		