

CITY OF ROSSVILLE, KANSAS

**Financial Statements for the
Year Ended December 31, 2023
And Independent Auditors' Report**

CITY OF ROSSVILLE, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and City Council
City of Rossville, Kansas

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 Rossville, Kansas (City), as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Rossville, Kansas as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and 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 of Rossville, Kansas on the basis of the financial reporting provisions of the *Kanas 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.

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.

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

In performing an audit in accordance with GAAS and KMAAG, 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 (financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and Other Information, are presented for purposes of additional analysis and are not a required part of the 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement as a whole, on the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The “*Other Information*” on page 31 is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has not been subjected to the auditing procedures applied in the audit of the financial statement and, therefore, we express no opinion on it.



July 28, 2024

CITY OF ROSSVILLE

**STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
YEAR ENDED DECEMBER 31, 2023**

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Cash Balance</u>
General Fund	\$ 100,886	\$ 845,423	\$ 832,263	\$ 114,047
Special Purpose Funds:				
Special Highway Fund	8,973	48,485	55,728	1,732
Special Street Improvement Fund	-	70,000	12,100	57,900
Special Lighting Fund	261	2,974	3,000	235
Special Park & Recreation Fund	904	2,509	2,777	635
Special Law Enforcement Trust Fund	49,363	10,168		59,532
Enterprise Funds:				
Water Fund	15,570	237,407	217,957	35,020
Water Reserve Fund	21,277	17		21,294
Meter Deposits	17,673	3,975	4,630	17,018
Sewer Fund	492	157,543	158,009	26
Solid Waste Fund	1,316	99,873	98,384	2,804
Capital Project Funds:				
Equipment Reserve Fund	9,298	45,334	4,450	50,182
Capital Improvement Fund	29,404	43,937	29,756	43,585
Special Project Fund	-	-	-	-
Agency Funds	34,502	79,010	81,323	32,189
Total Reporting Entity	<u>\$ 289,919</u>	<u>\$ 1,646,654</u>	<u>\$ 1,500,378</u>	<u>\$ 436,198</u>
Less Transfers		<u>45,404</u>	<u>45,404</u>	
Actual Receipts and Disbursements		<u>\$ 1,601,251</u>	<u>\$ 1,454,974</u>	
COMPOSITION OF CASH:				
Certificates of deposit				\$ 106,204
Operating bank account				297,633
Recreation and other accounts				13,976
Development committee accounts				18,213
Petty cash				170
				<u>\$ 436,198</u>

CITY OF ROSSVILLE, KANSAS

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- a. Basis of Presentation - Fund Accounting - The accounts of the City of Rossville, Kansas are organized on the basis of funds, each of which is considered a separate accounting entity. The financial statements includes accounts related to its legally separate component unit, the Rossville Public Building Commission. The following types of funds comprise the financial activities of the City for 2023:

Governmental funds:

General fund - to account for all unrestricted resources except those required to be accounted for in other funds or account groups.

Special revenue funds - to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

Capital project funds – to account for major capital expenditures not financed by other funds.

Debt service funds – to account for the payment of interest and principal on long-term general debt obligation.

Proprietary funds:

Enterprise funds - to account for operations that are financed and operated in a manner similar to business enterprises, where the stated intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes.

- b. 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 had no material encumbrances at December 31, 2023.

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.

- c. Departure from Generally Accepted Accounting Principles - The basis of accounting described above results in a financial statement presentation, which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end did not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.
- d. Budgetary Information - Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds. 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 1.
 2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
 3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
 4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. A budget amendment was passed for the year ended December 31, 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 cash basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled

by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. DEPOSITS

At year-end the carrying amount of the City's deposits was \$436,198 and the bank balance was \$452,704. The difference between the carrying amount and the balance are outstanding checks and deposits in transit. At December 31, 2023, the City's deposits were covered by federal depository insurance or by collateral held by the City's agent in the City's name.

	2023	2022
<i>Operating Account:</i>		
Checking Account	\$ 297,633	\$ 39,793
<i>Money Market Account:</i>		
US Bank - Money Market Account	-	123,948
<i>Certificates of Deposit:</i>		
Rossville State Bank	43,670	43,670
Rossville State Bank	21,294	21,277
Rossville State Bank	41,240	40,207
US Bank	-	0
	<u>106,204</u>	<u>105,154</u>
<i>Community Development:</i>		
Rossville State Bank	5,735	10,549
Rossville State Bank	<u>12,479</u>	<u>7,795</u>
	18,214	18,343
<i>Other:</i>		
US Bank	13,976	2,507
<i>Petty Cash</i>		
	<u>170</u>	<u>170</u>
	<u>\$ 436,198</u>	<u>\$ 289,916</u>

The state of Kansas under K.S.A. 12-1675 limits the investments of a City's idle funds, as a result, the above deposits are considered low risk. The differences between the carrying amount and the bank balances are outstanding checks and deposits in transit. 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 bank balance is covered by FDIC insurance and collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the City's name.

3. TAXES

Property Taxes – The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the following year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20, prior to the fiscal year for which they are budgeted, and second half is due the following May 10.

Motor Vehicle Taxes – Since 1981 most motor vehicles became subject to a special tax paid at the time of registration instead of the traditional property tax. In 1995, the legislature enacted a five-year phase down in the assessment rate on motor vehicles for 30% to 20% of market value.

In 2023, the City received the following from county and state taxes:

	General Fund	Special Highway Fund	Special Park and Recreation Fund	Special Lighting	Total
Property Taxes	\$ 407,871	\$	\$	\$ 2,626	\$ 410,497
Motor Vehicle Taxes	50,884			333	51,217
Assessments		18,930			18,930
Sales Taxes	239,532				239,532
Local Alcohol	2,509		2,509		5,017
State Highway Aid		29,555			29,555
	<u>\$ 700,795</u>	<u>\$ 48,485</u>	<u>\$ 2,509</u>	<u>\$ 2,959</u>	<u>\$ 754,748</u>

The mill levies for 2023 and 2022 are as follows:

	2023	2022
General Fund	47.680	47.669
Special Lighting	<u>0.304</u>	<u>0.323</u>
Total	<u><u>47.984</u></u>	<u><u>47.992</u></u>

The assessed valuation for 2023 and 2022 was \$7,897,567 and \$7,655,428, respectively.

4. UTILITIES

The City provides water, sewer, and solid waste services. The City reads the meters between the 5th and the 10th of each month and mails their utility bills on the 18th to 20th day of each month for the previous month's service. The utility bills are due by the 5th day of the following month. Payments received after the 5th are subject to a late charge of 10.0% on the current month's activity.

Amounts due to the City for utility services as of December 31, 2023 was \$43,632 and the amount due to customers for utility deposits as of December 31, 2023 was \$17,018.

Utility Rates as of December 31, 2023 are as follows:

Water Rates:

Residential:

Minimum charge	\$26.00	includes 2,000 gallons
Next 20,000 gallons	\$2.00	per 1,000 gallons
Excess of 20,000 gallons	\$2.50	per 1,000 gallons

Commercial:

Commercial customers will be charged based on the gallons used from the preceding calendar year. Based on such purchases, commercial customers will be charged during each of the ensuing 12 months a monthly base rate with the majority of customers falling into these usage ranges:

Less than 10,000 gallons	\$31.00
10,00 to 29,999 gallons	\$31.00
30,000 to 89,999 gallons	\$36.00
90,000 to 189,999 gallons	\$41.00
190,000 to 229,999 gallons	\$46.00
230,000 to 249,999 gallons	\$51.00
250,000 to 289,999 gallons	\$101.00

Sewer Charges:

Commercial & Residential	\$18.00	Minimum includes 2,000 gallons
Excess of 2,000	\$2.00	Per 1,000 gallons rounded up to the next 1,000 gallons

Residential are charged up to 18,000 gallons

Trash

\$17.00 Monthly Charge

5. LONG TERM DEBT

The City's long-term debt is comprised of the following:

GO Bonds, Series 2020, bearing interest of 3.00% through maturity in 2029 (A)	191,000
Kansas Water Pollution Control Revolving Fund, bearing interest of 2.69% through maturity in 2028 (C)	17,938
Revenue Refunding Bonds, Series 2012, bearing interest of 3.5% through maturity in January 2023. (D)	<u>300,000</u>
	<u>\$ 508,938</u>

(A) In February 2020, the City issued general obligation bonds in the amount of \$291,000 to finance downtown and water projects. The bonds mature on October 1 2029 at the stated interest rate of 4.0%. Total interest paid on these bonds in 2023 was \$6,600.

On April 15, 2012, the City issued general obligation bonds in the amount of \$129,000 to finance certain transportation system improvements. The bonds mature from April 2013 to April 2023 at the stated interest rate of 3.5%. Total interest paid on these bonds in 2023 was \$0.

(B) On February 20, 2003, the City issued a note with Kansas Department of Health and Environment in the amount of \$600,000. The purpose of the note was to finance the construction of a new primary cell to the existing lagoon, and new piping and discharge structure. On September 1, 2004, The City began making semi-annual principal and interest payments of \$19,947. Total interest paid on this note in 2023 was \$1,192.

(C) In 2006, the City established the City of Rossville, Kansas Public Building Commission (PBC) for the primary purpose of building a swimming pool. The PBC issued Revenue Refunding Bonds, Series 2012 in the amount of \$1,090,000 to refinance the original debt. The proceeds

of these bonds are held in escrow until 2023 when the remaining 2006 bonds are paid off. The PBC will make annual principal, and semi-annual interest payments at rates ranging from 2.0% to 2.375%. Total interest paid on these bonds in 2023 was \$9,144.

Maturities of long-term debt for years subsequent to December 31, 2023 are as follows:

GO Bonds, Series 2020			
2024	\$ 29,000	\$ 5,730	\$ 34,730
2025	30,000	4,860	34,860
2026	32,000	3,960	35,960
2027	32,000	3,000	35,000
2028	34,000	2,040	36,040
2029	34,000	1,020	35,020
	\$ 191,000	\$ 20,610	\$ 211,610

Kansas Water Pollution Control Revolving Loan Fund

	Principal	Interest	Total
2023	\$ <u>17,938</u>	\$ <u>889</u>	\$ <u>18,827</u>
	\$ 17,938	\$ 889	\$ 18,827

Refunding Revenue Bonds Series 2012

2024	\$	100,000	\$	7,125	\$	107,125
2025		100,000		4,750		104,750
2026		100,000		2,375		102,375
	\$	<u>300,000</u>	\$	<u>14,250</u>	\$	<u>314,250</u>

Changes in Long-Term Debt:

	<u>1/1/2023</u>	<u>Advances</u>	<u>Payments</u>	<u>12/31/2023</u>
KWPCRF	\$ 53,038	\$	\$ 35,100	\$ 17,938
Refunding Rev Bonds 2012	395,000		95,000	300,000
GO Series 2020	220,000		29,000	191,000
	<u>\$ 668,038</u>	<u>\$ 0</u>	<u>\$ 159,100</u>	<u>\$ 508,938</u>

6. LEASES

In 2007, the City entered into a long-term lease and management agreement with Shawnee County, KS for the lease and management of the new Rossville Community Swimming Pool. In exchange for an annual lease payment of \$1 to the City, the County will promote, operate and manage the pool, including but not limited to, the hiring, supervision, evaluation and compensation of a sufficient number of staff for the safe operation of the pool. The County retains all revenues related to the operation of the pool.

In 2019, the City entered into a lease/purchase agreement with US Bank for a police vehicle in the amount of \$29,671. The 3-year lease calls for annual payments of \$10,351 in 2016, 2023 and 2023 at an implicit rate of interest of 2.29%. Total interest cost for the lease amounts to \$1,384 over 3 years.

7. CONTRACTS

The City entered into a three year contract with Shawnee County (County) on August 26, 2013 to provide refuse service to the City. The contract is for a period of five years. The City will pay the County \$16.00 per month per residential dwelling. The City agrees to provide billing services for the normal residential services and collects the monies to be paid for such service.

8. PENSION PLAN

General Information about the Pension Plan

Plan description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by KSA 74-4901, etc. seq. Kansas Law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. KSA 74-4919 and KSA 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, 2023, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were \$21,976 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 \$245,161. 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 these financial statements.

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. COMPENSATED ABSENCES FOR EMPLOYEES

Each employee earns vacation for the years that the employee has been employed. The employee earns one week the first year, two weeks in years two through fourteen and three weeks after fifteen years.

Each full time employee receives eight hours of sick leave each month. Sick leave is accumulated to a maximum of 720 hours.

10. DEFERRED COMPENSATION

Employees of the City may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is available to all employees of the City. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death or unforeseeable emergency. The City is not contributing to the plan.

The deferred compensation plan is administered by an unrelated financial institution. Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by the financial institution until paid or made available to the employees or beneficiaries, are the property of the City subject only to the claims of the City’s general creditors. In addition, the participants in the plan have rights equal to those of the general creditors of the City, and each participant’s rights are equal to his or her share of the fair market value of the plan assets. The City believes that it is unlikely that plan assets will be needed to satisfy claims of general creditors that might arise. As of the report date, the plan assets amounted to \$49,268.

11. INTERFUND TRANSFERS

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General		115,334
Special Street	70,000	
Equipment Reserve	<u>45,334</u>	
	<u>\$ 115,334</u>	<u>\$ 115,334</u>

12. CONCENTRATIONS OF CREDIT RISK

The City is engaged in the sale of water, sanitation, and trash to customers located in the City of Rossville, in Shawnee County in Kansas.

13. COMPLIANCE WITH KANSAS LAW

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and legal representatives of the City. Except for the following, there were no apparent statutory violations during the year ended December 31, 2023 for the funds that were part of this audit.

14. RISK MANAGEMENT

The City has various risks including general liabilities, employees injured while working, automobile, etc. The City insures these risks through various insurance policies.

15. INFRASTRUCTURE

The City has elected not to comply with Government Accounting Standards Board 34 (GASB 34), which requires Cities to account for their infrastructure. The City does not account for their infrastructure or capital improvements and instead uses cash basis for their reporting of infrastructure and capital improvement expenditures.

16. PUBLIC BUILDING COMMISSION

In November 2006, the City established the City of Rossville, Kansas Public Building Commission (PBC) for the primary purpose of building a swimming pool. The PBC issued bonds in the amount of \$1,275,000 to fund the construction of the swimming pool. The PBC is a separate entity, and is required to maintain separate accounts, however, as of December 31, 2023 these separate accounts had not yet been established. In addition, the PBC board is required to hold an annual business meeting; no such meeting took place in 2023.

17. LITIGATION

The City did not have any litigation in 2023.

18. RELATED PARTY TRANSACTIONS

The City occasionally does business with a direct relative of an employee of the City. In 2023, total expenditures to this firm were \$0.

19. SUBSEQUENT EVENTS

Management has evaluated subsequent events from the financial statement date through July 28, 2024, the date at which these financial statements were available to be issued, and determined there are no other items to disclose.

* * * * *

CITY OF ROSSVILLE

**SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
YEAR ENDED DECEMBER 31, 2023**

	<u>Expenditures</u>	<u>Adjustment for Qualifying Budget Credit</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
General Fund	\$ 832,263	\$ -	\$ 844,856	\$ 12,593
Special Revenue Funds:				
Special Highway Fund	55,728	-	56,800	1,072
Special Lighting Fund	3,000	-	3,000	
Special Park & Recreation Fund	2,777	-	4,734	1,957
Enterprise Funds:				
Water Fund	217,957	-	255,700	37,743
Water Reserve Fund		-	21,345	-
Sewer Fund	158,009	-	173,403	15,395
Meter Deposit Fund	4,630	-	8,000	3,370
Solid Waste Fund	98,384	-	99,500	1,116
Total budgeted funds	1,372,749	\$ <u> </u>	\$ <u>1,467,337</u>	\$ <u>73,245</u>
Non budgeted funds:				
Special Highway Improvement Fund	12,100			
Agency Funds	81,323			
Special Law Enforcement Trust Fund				
Capital Improvement Fund	29,756			
Total Reporting Entity	\$ <u>1,500,378</u>			

CITY OF ROSSVILLE

GENERAL FUND
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 YEAR ENDED DECEMBER 31, 2023

	2022 Actual	2023 Actual	2023 Budget	Variance Favorable (Unfavorable)
CASH RECEIPTS:				
State and County Taxes	\$ 647,517	\$ 700,795	\$ 661,815	\$ 38,980
Interest	232	1,187	469	718
Utility Franchise Taxes	50,145	54,584	42,500	12,084
Licenses and permits	3,562	2,816	2,700	116
Fines, forfeitures and penalties	50,859	72,012	55,000	17,012
Grant	-	-	500	(500)
Donation	-	-	-	-
Miscellaneous and Community Development	15,409	14,030	4,000	10,030
Total Cash Receipts	<u>767,724</u>	<u>845,423</u>	<u>\$ 766,984</u>	<u>\$ 78,439</u>
EXPENDITURES:				
General Administration	142,396	163,860	\$ 137,000	\$ (26,860)
Public Safety	314,324	340,981	329,112	(11,869)
Street Lighting	20,354	19,854	20,000	146
Zoning	2,584	2,771	2,500	(271)
Park Department	68,384	56,648	56,000	(648)
Culture and Recreation	2,000	2,000	2,000	-
Swimming Pool	106,572	109,916	116,144	6,228
Capital Outlay	-	-	90,000	90,000
Debt Service	21,410	20,900	20,900	-
Transfer to Equipment Reserve	3,525	45,334	1,200	(44,134)
Transfer to Special Streets	-	70,000	70,000	-
Transfer to Capital Improvement	58,599	-	-	-
Total Expenditures	<u>740,147</u>	<u>832,263</u>	<u>\$ 844,856</u>	<u>\$ 12,593</u>
Receipts over (under) Expenditures	27,576	13,160		
Unencumbered cash, beginning balance	<u>73,137</u>	<u>100,714</u>		
Unencumbered cash, ending balance	<u>\$ 100,714</u>	<u>\$ 113,874</u>		

CITY OF ROSSVILLE

SPECIAL HIGHWAY FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

YEAR ENDED DECEMBER 31, 2023

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
CASH RECEIPTS:				
County and State taxes	\$ 47,914	\$ 48,485	\$ 49,020	\$ (535)
Miscellaneous	<u>1,500</u>			
Total Cash Receipts	49,414	48,485	\$ <u><u>49,020</u></u>	\$ <u><u>(535)</u></u>
EXPENDITURES:				
Personal Services	30,964	41,513	35,000	\$ (6,513)
Capital Outlay	-	-	-	
Commodities	10,493	12,011	14,800	2,789
Contractual Services	7,137	2,204	7,000	4,796
Transfer				
Total Expenditures	<u>48,593</u>	<u>55,728</u>	\$ <u><u>56,800</u></u>	\$ <u><u>1,072</u></u>
Receipts over (under) Expenditures	821	(7,243)		
Unencumbered cash, beginning balance	<u>8,149</u>	<u>8,970</u>		
Unencumbered cash, ending balance	\$ <u><u>8,970</u></u>	\$ <u><u>1,728</u></u>		

CITY OF ROSSVILLE

SPECIAL STREET IMPROVEMENT FUND

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
YEAR ENDED DECEMBER 31, 2023**

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>
CASH RECEIPTS:		
Transfer	\$ -	\$ 70,000
Total Cash Receipts	-	70,000
EXPENDITURES:		
Capital Outlay	-	12,100
Total Expenditures	-	12,100
Receipts over (under) Expenditures	-	57,900
Unencumbered cash, beginning balance	-	-
Unencumbered cash, ending balance \$	<u>-</u>	<u>\$ 57,900</u>

CITY OF ROSSVILLE

SPECIAL LIGHTING FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

YEAR ENDED DECEMBER 31, 2023

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2023 Budget</u>	<u>Variance Favorable (Unfavorable)</u>
CASH RECEIPTS:				
County and State Taxes	\$ 2,861	\$ 2,974	\$ 2,989	(15)
Total Cash Receipts	2,861	2,974	<u>2,989</u>	<u>\$ (15)</u>
EXPENDITURES:				
Contractual Services	2,750	3,000	\$ 3,000	\$
Total Expenditures	2,750	3,000	<u>\$ 3,000</u>	<u>\$</u>
Receipts over (under) Expenditures	111	(26)		
Unencumbered cash, beginning balance	150	261		
Unencumbered cash, ending balance	<u>\$ 261</u>	<u>\$ 235</u>		

CITY OF ROSSVILLE

SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

YEAR ENDED DECEMBER 31, 2023

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2023 Budget</u>	<u>Variance Favorable (Unfavorable)</u>
CASH RECEIPTS:				
County and State Taxes	\$ 1,905	\$ 2,509	\$ 2,376	\$ 133
Transfer		-	-	
Total Cash Receipts	1,905	2,509	\$ <u>2,376</u>	\$ <u>133</u>
EXPENDITURES:				
Capital Outlay	2,270	2,777	\$ 4,734	\$ 1,957
Total Expenditures	2,270	2,777	\$ <u>4,734</u>	\$ <u>1,957</u>
Receipts over (under) Expenditures	(365)	(269)		
Unencumbered cash, beginning balance	1,269	904		
Unencumbered cash, ending balance	\$ <u>904</u>	\$ <u>635</u>		

CITY OF ROSSVILLE

**SPECIAL LAW ENFORCEMENT TRUST FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
YEAR ENDED DECEMBER 31, 2023**

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>
CASH RECEIPTS:		
Interest	\$ 150	\$ 883
Other	1,023	9,285
Seized Money		
	<hr/>	<hr/>
Total Cash Receipts	1,173	10,168
EXPENDITURES:		
Contractual	7,707	-
Transfer		
	<hr/>	<hr/>
Total Expenditures	7,707	-
Receipts over (under) Expenditures	(6,533)	10,168
Unencumbered cash, beginning balance	<hr/> 55,897	<hr/> 49,363
Unencumbered cash, ending balance	\$ <u><u>49,363</u></u>	\$ <u><u>59,532</u></u>

CITY OF ROSSVILLE

WATER FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

YEAR ENDED DECEMBER 31, 2023

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2023 Budget</u>	<u>Variance Favorable (Unfavorable)</u>
CASH RECEIPTS:				
Water Sales & Other	\$ 224,960	\$ 230,586	\$ 225,000	\$ 5,586
Service Charges	3,650	4,805	3,500	1,305
Water Protection Fee	844	795	900	(105)
Interest & Misc	1,315	1,220	2,700	
Connection Fee				
	<u>230,768</u>	<u>237,407</u>	<u>\$ 232,100</u>	<u>\$ 6,787</u>
EXPENDITURES:				
Personnel Services	129,026	123,341	\$ 146,000	\$ 22,659
Contractual Services	36,184	39,162	30,000	(9,162)
Commodities	53,682	36,041	40,000	3,959
Capital Outlay			20,000	20,000
Sales Tax	2,821	3,058	3,000	(58)
Water Protection Fee	1,625	1,656	2,000	344
Bond payment	14,030	14,700	14,700	
Transfer		-		
	<u>237,368</u>	<u>217,957</u>	<u>\$ 255,700</u>	<u>\$ 37,742</u>
Receipts over (under) Expenditures	(6,600)	19,449		
Unencumbered cash, beginning balance	<u>22,169</u>	<u>15,570</u>		
Unencumbered cash, ending balance	<u>\$ 15,570</u>	<u>\$ 35,020</u>		

CITY OF ROSSVILLE

WATER RESERVE FUND

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
YEAR ENDED DECEMBER 31, 2023**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2023 Budget</u>	<u>Variance Favorable (Unfavorable)</u>
CASH RECEIPTS:				
Interest	\$ -	\$ 17	\$ -	\$ 16.96
Total Cash Receipts	-	17	<u>-</u>	<u>16.96</u>
EXPENDITURES:				
Capital Outlay	-	-	\$ 21,345	\$ 21,345
Total Expenditures	-	-	<u>\$ 21,345</u>	<u>\$ 21,345</u>
Receipts over (under) Expenditures	-	17		
Unencumbered cash, beginning balance	<u>21,277</u>	<u>21,277</u>		
Unencumbered cash, ending balance	\$ <u>21,277</u>	\$ <u>21,294</u>		

CITY OF ROSSVILLE

METER DEPOSIT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

YEAR ENDED DECEMBER 31, 2023

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2023 Budget</u>	<u>Variance Favorable (Unfavorable)</u>
CASH RECEIPTS:				
Deposits	\$ 3,000	\$ 3,975	\$ 4,000	\$ (25)
Total Cash Receipts	3,000	3,975	<u>\$ 4,000</u>	<u>\$ (25)</u>
EXPENDITURES:				
Refunds	3,150	4,630	\$ 8,000	\$ 3,370
Total Expenditures	<u>3,150</u>	<u>4,630</u>	<u>\$ 8,000</u>	<u>\$ 3,370</u>
Receipts over (under) Expenditures	(150)	(655)		
Unencumbered cash, beginning balance	<u>17,823</u>	<u>17,673</u>		
Unencumbered cash, ending balance	<u>\$ 17,673</u>	<u>\$ 17,018</u>		

CITY OF ROSSVILLE

SEWER FUND

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
YEAR ENDED DECEMBER 31, 2023**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2023 Budget</u>	<u>Variance Favorable (Unfavorable)</u>
CASH RECEIPTS:				
Sewer Charges	\$ 159,321	\$ 157,543	\$ 161,000	\$ (3,457)
Miscellaneous				
Total Cash Receipts	<u>159,321</u>	<u>157,543</u>	<u>\$ 161,000</u>	<u>\$ (3,457)</u>
EXPENDITURES:				
Personnel Services	66,922	78,151	\$ 75,000	\$ (3,151)
Contractual Services	24,976	23,881	25,000	1,119
Commodities	16,708	17,488	20,000	2,512
Debt Service	51,667	36,403	36,403	(0)
Transfers		-	-	
Capital Outlay		<u>2,085</u>	<u>17,000</u>	<u>14,915</u>
Total Expenditures	<u>160,273</u>	<u>158,009</u>	<u>\$ 173,403</u>	<u>\$ 15,395</u>
Receipts over (under) Expenditures	(952)	(465)		
Unencumbered cash, beginning balance	<u>1,447</u>	<u>495</u>		
Unencumbered cash, ending balance	<u>\$ 495</u>	<u>\$ 30</u>		

CITY OF ROSSVILLE

SOLID WASTE FUND

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
YEAR ENDED DECEMBER 31, 2023**

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2023 Budget</u>	<u>Variance Favorable (Unfavorable)</u>
CASH RECEIPTS:				
Solid Waste Charges	\$ 87,023	\$ 99,873	\$ 87,000	\$ 12,873
Total Cash Receipts	<u>87,023</u>	<u>99,873</u>	<u>\$ 87,000</u>	<u>\$ 12,873</u>
EXPENDITURES:				
Personal Services			\$ 1,000	\$ 1,000
Contractual	<u>87,278</u>	<u>98,384</u>	<u>98,500</u>	<u>115</u>
Total Expenditures	<u>87,278</u>	<u>98,384</u>	<u>\$ 99,500</u>	<u>\$ 1,115</u>
Receipts over (under) Expenditures	(255)	1,488		
Unencumbered cash, beginning balance	<u>1,571</u>	<u>1,316</u>		
Unencumbered cash, ending balance	<u>\$ 1,316</u>	<u>\$ 2,804</u>		

CITY OF ROSSVILLE

**EQUIPMENT RESERVE FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
YEAR ENDED DECEMBER 31, 2023**

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>
CASH RECEIPTS:		
Reimbursement	\$	\$
Transfer	<u>3,525</u>	<u>45,334</u>
Total Cash Receipts	3,525	45,334
EXPENDITURES:		
Transfer		
Commodities	<u>7,266</u>	<u>4,450</u>
Total Expenditures	<u>7,266</u>	<u>4,450</u>
Receipts over (under) Expenditures	(3,741)	40,884
Unencumbered cash, beginning balance	<u>13,039</u>	<u>9,299</u>
Unencumbered cash, ending balance	\$ <u><u>9,299</u></u>	\$ <u><u>50,183</u></u>

CITY OF ROSSVILLE

**CAPITAL IMPROVEMENT FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
YEAR ENDED DECEMBER 31, 2023**

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>
CASH RECEIPTS:		
Transfer	\$ 58,599	\$
Miscellaneous	<u>68,863</u>	<u>43,937</u>
Total Cash Receipts	127,462	43,937
EXPENDITURES:		
Capital outlay	<u>212,632</u>	<u>29,756</u>
Total Expenditures	<u>212,632</u>	<u>29,756</u>
Receipts over (under) Expenditures	(85,170)	14,181
Unencumbered cash, beginning balance	<u>114,574</u>	<u>29,404</u>
Unencumbered cash, ending balance	\$ <u><u>29,404</u></u>	\$ <u><u>43,585</u></u>

CITY OF ROSSVILLE

SPECIAL PROJECT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

YEAR ENDED DECEMBER 31, 2023

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>
CASH RECEIPTS:		
Grants	\$	\$
Donations	<u> </u>	<u> </u>
Total Cash Receipts		
EXPENDITURES:		
Transfer		
Contractual	<u> </u>	<u> </u>
Total Expenditures	<u> </u>	<u> </u>
Receipts over (under) Expenditures		
Unencumbered cash, beginning balance	<u> </u>	<u> </u>
Unencumbered cash, ending balance	\$ <u><u> </u></u>	\$ <u><u> </u></u>

CITY OF ROSSVILLE

BOND AND INTEREST FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

YEAR ENDED DECEMBER 31, 2023

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2022 Budget</u>	<u>Variance Favorable (Unfavorable)</u>
CASH RECEIPTS:				
Transfer	\$	\$	\$	\$
Bond Proceeds	_____	_____	_____	_____
Total Cash Receipts			\$ <u>_____</u>	\$ <u>_____</u>
EXPENDITURES:				
Refunding			\$	\$
Other				
Debt Service	_____	_____	_____	_____
Total Expenditures	_____	_____	\$ <u>_____</u>	\$ <u>_____</u>
Receipts over (under) Expenditures				
Unencumbered cash, beginning balance	_____ -	_____ -		
Unencumbered cash, ending balance	\$ <u>_____ -</u>	\$ <u>_____ -</u>		

CITY OF ROSSVILLE

**AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
YEAR ENDED DECEMBER 31, 2023**

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Cash Balance</u>
Community Development	\$ 18,344	\$ 58,179	\$ 58,310	\$ 18,213
Recreation Commission	8,221	12,099	12,979	7,341
Jr Dawgs Football	4,565	8,732	9,764	3,533
Pride Committee	<u>3,372</u>	<u>-</u>	<u>270</u>	<u>3,102</u>
Total Agency Funds	\$ <u>34,502</u>	\$ <u>79,010</u>	\$ <u>81,323</u>	\$ <u>32,189</u>

CITY OF ROSSVILLE

**SCHEDULE OF STATISTICS
YEARS ENDED DECEMBER 31, 2016-2023**

	2016	2017	2018	2019	2020	2021	2022	2023
Population	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151
Valuations	7,437,835	7,012,733	7,038,205	7,217,922	7,330,379	7,655,428	7,897,567	8,505,668
Mill Levy - Total	31.585	38.455	38.860	39.029	38.480	38.572	47.992	47.984
Net Receipts	1,109,112	\$1,214,651	\$1,289,810	\$1,185,207	\$1,391,413	\$1,355,606	\$1,415,680	\$1,600,826
Net Disbursements	1,186,279	\$1,192,934	\$1,268,093	\$1,178,354	\$1,409,004	\$1,332,259	\$1,491,890	\$1,454,974
Receipts Per Capita	964	\$1,055	\$1,055	\$1,030	\$1,209	\$1,178	\$1,230	\$1,391
Disbursements Per Capita	1,031	\$1,036	\$1,036	\$1,024	\$1,224	\$1,157	\$1,296	\$1,264
Long-Term Debt	1,422,423	\$1,292,962	\$1,162,628	\$1,021,402	\$999,238	\$835,128	\$668,038	\$508,938
Long-Term Debt Per Capita	1,236	\$1,010	\$1,010	\$887	\$868	\$726	\$580	\$442