

ANNUAL REPORT FOR CITY OF MENNO  
AS OF AND FOR THE YEAR ENDED December 31, 2022

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

|   | General<br>Fund     | Cemetery<br>Perpetual Care<br>Fund | GO Bond Debt<br>Service<br>Fund | Total<br>Governmental Funds |
|---|---------------------|------------------------------------|---------------------------------|-----------------------------|
| Beginning Balance                                 | 926,307.49          | 69,279.86                          | 131,881.41                      | 1,127,468.76                |
| Revenues and Other Sources:                       |                     |                                    |                                 |                             |
| Taxes:  |                     |                                    |                                 |                             |
| Property Taxes                                    | 251,629.31          | 0.00                               | 12,688.57                       | 264,317.88                  |
| General Sales and Use Taxes                       | 273,915.39          | 0.00                               | 0.00                            | 273,915.39                  |
| Penalties and Interest on Delinquent Taxes        | 637.25              | 0.00                               | 34.20                           | 671.45                      |
| Licenses and Permits                              | 6,630.00            | 0.00                               | 0.00                            | 6,630.00                    |
| Intergovernmental Revenues:                       |                     |                                    |                                 |                             |
| Federal Grants                                    | 4,169.16            | 0.00                               | 0.00                            | 4,169.16                    |
| State Grants                                      | 1,500.00            | 0.00                               | 0.00                            | 1,500.00                    |
| State Shared Revenue                              | 39,316.40           | 0.00                               | 0.00                            | 39,316.40                   |
| County Shared Revenue:                            | 5,472.60            | 0.00                               | 0.00                            | 5,472.60                    |
| Charges for Goods and Services:                   |                     |                                    |                                 |                             |
| Public Safety                                     | 2.00                | 0.00                               | 0.00                            | 2.00                        |
| Highways and Streets                              | 2,000.00            | 0.00                               | 0.00                            | 2,000.00                    |
| Sanitation  | 59,738.18           | 0.00                               | 0.00                            | 59,738.18                   |
| Culture and Recreation                            | 8,223.00            | 0.00                               | 0.00                            | 8,223.00                    |
| Ambulance   | 26,252.19           | 0.00                               | 0.00                            | 26,252.19                   |
| Cemetery  | 950.00              | 900.00                             | 0.00                            | 1,850.00                    |
| Fines and Forfeits:                               |                     |                                    |                                 |                             |
| Other   | 1,510.00            | 0.00                               | 0.00                            | 1,510.00                    |
| Miscellaneous Revenue and Other Sources:          |                     |                                    |                                 |                             |
| Investment Earnings                               | 2,859.14            | 0.00                               | 196.55                          | 3,055.69                    |
| Rentals   | 100.00              | 0.00                               | 0.00                            | 100.00                      |
| Contributions and Donations from Private Sources  | 98,130.78           | 0.00                               | 0.00                            | 98,130.78                   |
| Other Revenues                                    | 7,708.20            | 0.00                               | 0.00                            | 7,708.20                    |
| Sale of Municipal Property                        | 368,945.86          | 0.00                               | 0.00                            | 368,945.86                  |
| Compensation for Loss or Damage to Capital Assets | 11,138.94           | 0.00                               | 0.00                            | 11,138.94                   |
| <b>Total Revenue and Other Sources</b>            | <b>1,170,828.40</b> | <b>900.00</b>                      | <b>12,919.32</b>                | <b>1,184,647.72</b>         |
| Expenditures and Other Uses:                      |                     |                                    |                                 |                             |
| Legislative                                       | 17,431.17           | 0.00                               | 0.00                            | 17,431.17                   |
| Executive   | 3,984.43            | 0.00                               | 0.00                            | 3,984.43                    |
| Financial Administration                          | 72,297.22           | 0.00                               | 0.00                            | 72,297.22                   |
| Other General Government                          | 8,065.79            | 0.00                               | 0.00                            | 8,065.79                    |
| Police  | 99,200.24           | 0.00                               | 0.00                            | 99,200.24                   |
| Fire  | 26,273.77           | 0.00                               | 0.00                            | 26,273.77                   |
| Highways and Streets                              | 330,846.44          | 0.00                               | 0.00                            | 330,846.44                  |
| Sanitation  | 56,705.24           | 0.00                               | 0.00                            | 56,705.24                   |
| Cemeteries  | 9,210.93            | 0.00                               | 0.00                            | 9,210.93                    |
| Health  | 1,746.00            | 0.00                               | 0.00                            | 1,746.00                    |
| Ambulance   | 19,126.83           | 0.00                               | 0.00                            | 19,126.83                   |
| Recreation  | 32,404.21           | 0.00                               | 0.00                            | 32,404.21                   |
| Parks   | 48,473.67           | 0.00                               | 0.00                            | 48,473.67                   |
| Libraries   | 14,269.13           | 0.00                               | 0.00                            | 14,269.13                   |
| Auditorium  | 2,000.00            | 0.00                               | 0.00                            | 2,000.00                    |
| Museums   | 774.00              | 0.00                               | 0.00                            | 774.00                      |
| Economic Development and Assistance               | 15,619.28           | 0.00                               | 0.00                            | 15,619.28                   |

|                                   |              |           |            |              |
|-----------------------------------|--------------|-----------|------------|--------------|
| Debt Service                      | 0.00         | 0.00      | 61,387.24  | 61,387.24    |
| Total Expenditures and Other Uses | 758,428.35   | 0.00      | 61,387.24  | 819,815.59   |
| Transfers In (Out)                | (25,000.00)  | 0.00      | 54,736.00  | 29,736.00    |
| Increase/Decrease in Fund Balance | 387,400.05   | 900.00    | 6,268.08   | 394,568.13   |
| Ending Balance:                   |              |           |            |              |
| Nonspendable                      | 0.00         | 50,000.00 | 0.00       | 50,000.00    |
| Restricted                        | 0.00         | 20,179.86 | 138,149.49 | 158,329.35   |
| Assigned                          | 421,844.73   | 0.00      | 0.00       | 421,844.73   |
| Unassigned                        | 891,862.81   | 0.00      | 0.00       | 891,862.81   |
| Total Ending Fund Balance         | 1,313,707.54 | 70,179.86 | 138,149.49 | 1,522,036.89 |

959,507.34

Governmental Long-term Debt

**PROPRIETARY FUNDS--MODIFIED CASH BASIS**

|                                     | Water<br>Fund | Sewer<br>Fund |
|-------------------------------------|---------------|---------------|
| Beginning Balance                   | 38,664.39     | 426,131.63    |
| Revenues                            | 203,605.96    | 247,576.71    |
| Expenses                            | 155,740.95    | 121,286.32    |
| Transfers In (Out)                  | 0.00          | (29,736.00)   |
| Ending Balance:                     |               |               |
| Restricted for:                     |               |               |
| Equipment Repair and/or Replacement | 36,420.84     | 229,230.10    |
| Unrestricted                        | 50,108.56     | 293,455.92    |

1,029,924.69

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the municipal finance officer at 605-387-2427

Municipal funds are deposited as follows:

| Depository       | Amount       |
|------------------|--------------|
| Menno State Bank | 2,131,102.31 |
|                  |              |
|                  |              |
|                  |              |