*Schoenfish & Co., Inc.*

CERTIFIED PUBLIC ACCOUNTANTS
Phone: 605-928-7241
FAX No.: 605-928-6241
P.O. Box 247
105 EAST MAIN, PARKSTON, SOUTH DAKOTA 57366

# INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Governing Board
Municipality of Winner
Winner, South Dakota

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Municipality of Winner, South Dakota, (Municipality) as of December 31, 2023 and for the year then ended, which collectively comprise the Municipality's basic financial statements as listed in the table of contents, the required supplementary information which is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board as listed in the table of contents and the supplementary information as listed in the table of contents, which is presented only for supplementary analysis purposes. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying financial statements, the required supplementary information or the supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements, the required supplementary information or the supplementary information.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the municipality's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Management has not presented the Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Schoenfish & Co., Inc.

Schoenfish & Co., Inc.
Certified Public Accountants
July 23, 2025

Municipality of Winner

Table of Contents

# Government-Wide Financial Statements

**MUNICIPALITY OF WINNER**
**STATEMENT OF NET POSITION**
**December 31, 2023**

| | Primary Government | | | |
|---|---|---|---|---|
| | Governmental Activities | Business-Type Activities | Total | Component Units |
| **ASSETS:** | | | | |
| Cash and Cash Equivalents | 2,320,941.66 | 6,425,682.59 | 8,746,624.25 | |
| Investments | | | 0.00 | |
| Accounts Receivable, Net | 291,199.09 | 868,660.33 | 1,159,859.42 | |
| Due from Component Unit | | | 0.00 | |
| Internal Balances | | | 0.00 | |
| Inventories | 82,460.59 | 538,428.99 | 620,889.58 | |
| Other Assets | | | 0.00 | |
| Restricted Assets: | | | | |
| Cash and cash equivalents | | 1,250.00 | 1,250.00 | |
| Investments | | | 0.00 | |
| Net Pension Asset | 6,660.69 | 11,163.36 | 17,824.05 | |
| Capital Assets: | | | | |
| Land, Improvements and Construction in Progress | 38,757.00 | 1,105,856.05 | 1,144,613.05 | |
| Other Capital Assets, Net of Depreciation | 7,814,946.07 | 23,043,460.22 | 30,858,406.29 | |
| TOTAL ASSETS | 10,554,965.10 | 31,994,501.54 | 42,549,466.64 | 0.00 |
| **DEFERRED OUTFLOWS OF RESOURCES:** | | | | |
| Deferred Charge on Refunding | | | 0.00 | |
| Pension Related Deferred Outflows | 523,022.92 | 876,588.87 | 1,399,611.79 | |
| Other Deferred Outflows of Resources | | | 0.00 | |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | 523,022.92 | 876,588.87 | 1,399,611.79 | 0.00 |
| **LIABILITIES :** | | | | |
| Accounts Payable | | | 0.00 | |
| Other Current Liabilities | 135.73 | 46,729.71 | 46,865.44 | |
| Unearned Revenue | | 170,435.00 | 170,435.00 | |
| Noncurrent Liabilities: | | | | |
| Due Within One Year | 317,486.53 | 449,204.23 | 766,690.76 | |
| Due in More than One Year | 671,598.96 | 4,529,466.71 | 5,201,065.67 | |
| TOTAL LIABILITIES | 989,221.22 | 5,195,835.65 | 6,185,056.87 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES:** | | | | |
| Pension Related Deferred Inflows | 332,940.43 | 558,009.72 | 890,950.15 | |
| Other Deferred Inflows of Resources | | | 0.00 | |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 332,940.43 | 558,009.72 | 890,950.15 | 0.00 |
| **NET POSITION:** | | | | |
| Net Investment in Capital Assets | 6,991,357.96 | 19,314,172.31 | 26,305,530.27 | |
| Restricted for: (See Note ____) | | | | |
| Debt Service Purposes | 21,245.87 | 138,764.00 | 160,009.87 | |
| SDRS Pension Purposes | 196,743.18 | 329,742.51 | 526,485.69 | |
| Permanently Restricted Purposes | | | | |
| Expendable | 5,185.10 | | 5,185.10 | |
| Non-Expendable | 50,000.00 | | 50,000.00 | |
| Swimming Pool and Park Purposes | 184,529.53 | | 184,529.53 | |
| 24/7 Sobriety Purposes | 34,814.77 | | 34,814.77 | |
| 911 Communication Purposes | 763,615.26 | | 763,615.26 | |
| Equpment Repair & Replacement | | 805,000.00 | 805,000.00 | |
| Unrestricted (Deficit) | 1,508,334.70 | 6,529,566.22 | 8,037,900.92 | |
| TOTAL NET POSITION | 9,755,826.37 | 27,117,245.04 | 36,873,071.41 | 0.00 |

# MUNICIPALITY OF WINNER
## STATEMENT OF ACTIVITIES
### For the Year Ended December 31, 2023

| | | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Primary Government | | | |
| Functions/Programs | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-Type Activities | Total | Component Units |
| **Primary Government:** | | | | | | | | |
| Governmental Activities: | | | | | | | | |
| General Government | 738,562.87 | 141,501.54 | | | (597,061.33) | | (597,061.33) | |
| Public Safety | 1,732,227.32 | 25,561.53 | 345,962.32 | | (1,360,703.47) | | (1,360,703.47) | |
| Public Works | 1,306,756.75 | 56,434.12 | 193,099.13 | | (1,057,223.50) | | (1,057,223.50) | |
| Health and Welfare | 5,782.48 | | | | (5,782.48) | | (5,782.48) | |
| Culture and Recreation | 633,409.33 | 38,301.19 | | | (595,108.14) | | (595,108.14) | |
| Conservation and Development | 184,970.32 | | | | (184,970.32) | | (184,970.32) | |
| Intergovernmental | | | | | 0.00 | | 0.00 | |
| Miscellaneous | | | | | 0.00 | | 0.00 | |
| *Depreciation Expense - Unallocated | | | | | 0.00 | | 0.00 | |
| **Interest on Long-term Debt | 27,764.28 | | | | (27,764.28) | | (27,764.28) | |
| Total Governmental Activities | 4,629,473.35 | 261,798.38 | 539,061.45 | 0.00 | (3,828,613.52) | | (3,828,613.52) | |
| Business-type Activities: | | | | | | | | |
| Water | 743,682.78 | 706,664.56 | 7,338.31 | 547,015.86 | | 517,335.95 | 517,335.95 | |
| Sewer | 471,223.68 | 484,396.83 | 1,740.69 | | | 14,913.84 | 14,913.84 | |
| Light | 2,889,569.80 | 4,237,316.33 | 10,324.74 | | | 1,358,071.27 | 1,358,071.27 | |
| Sanitation | 752,394.04 | 717,583.28 | 7,403.06 | | | (27,407.70) | (27,407.70) | |
| Airport | 315,928.85 | 40,314.46 | 459.00 | 18,477.02 | | (256,678.37) | (256,678.37) | |
| Jail | 4,212,752.57 | 5,161,630.34 | | | | 948,877.77 | 948,877.77 | |
| Total Business-type Activities | 9,385,551.72 | 11,347,905.80 | 27,265.80 | 565,492.88 | | 2,555,112.76 | 2,555,112.76 | |
| Total Primary Government | 14,015,025.07 | 11,609,704.18 | 566,327.25 | 565,492.88 | (3,828,613.52) | 2,555,112.76 | (1,273,500.76) | |
| **Component Units:** | | | | | | | | |
| Housing and Redevelopment Commission | | | | | | | | 0.00 |

| | Governmental Activities | Business-Type Activities | Total | Component Units |
|---|---|---|---|---|
| **General Revenues:** | | | | |
| Taxes: | | | | |
| Property Taxes | 689,905.61 | | 689,905.61 | |
| Sales Taxes | 2,196,757.59 | | 2,196,757.59 | |
| State Shared Revenues | 34,190.62 | | 34,190.62 | |
| Grants and Contributions not Restricted to Specific Programs | | | 0.00 | |
| Unrestricted Investment Earnings | 50,173.04 | 111,163.40 | 161,336.44 | |
| Miscellaneous Revenue | 17,578.54 | 3,275.75 | 20,854.29 | |
| **Special Items** | | | 0.00 | |
| **Extraordinary Items** | | | 0.00 | |
| **Transfers** | 1,498,506.00 | (1,498,506.00) | 0.00 | |
| Total General Revenues, Special Items, Extraordinary Items and Transfers | 4,487,111.40 | (1,384,066.85) | 3,103,044.55 | 0.00 |
| Change in Net Position | 658,497.88 | 1,171,045.91 | 1,829,543.79 | 0.00 |
| Net Position-Beginning | 9,097,328.49 | 25,946,199.13 | 35,043,527.62 | |
| Adjustments: | | | | |
| Move Prior A/R from General Fund to Jail Fund | | | 0.00 | |
| Move Cash Reserve from General Fund to Jail Fund | | | 0.00 | |
| Move Prior Accrued Leave from Governmental Activities to Jail Fund | | | 0.00 | |
| Adjusted Net Position-Beginning | 9,097,328.49 | 25,946,199.13 | 35,043,527.62 | 0.00 |
| NET POSITION - ENDING | 9,755,826.37 | 27,117,245.04 | 36,873,071.41 | 0.00 |

* This amount excludes the depreciation that is included in the direct expenses of the various functions. See Note XX.

** The Municipality does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

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

# Fund Financial Statements

**MUNICIPALITY OF WINNER**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**December 31, 2023**

| | General Fund | Liquor, Lodging, & Dining Sales Tax Fund | 24/7 Sobriety Fund | 911 Communications Fund | Pool Debt Service Fund | Cemetery Perpetual Care Fund | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:** | | | | | | | |
| Assets: | | | | | | | |
| Cash and Cash Equivalents | 1,284,050.18 | 168,875.72 | 34,814.77 | 756,830.02 | 21,245.87 | 55,125.10 | 2,320,941.66 |
| 106 Cash with Fiscal Agent | | | | | | | 0.00 |
| 151 Investments | | | | | | | 0.00 |
| 110 Taxes Receivable--Delinquent | 48,104.42 | | | | 1,738.36 | | 49,842.78 |
| 115 Accounts Receivable, Net | 22,350.08 | | | 7,489.20 | | 60.00 | 29,899.28 |
| 117 Unbilled Accounts Receivable | | | | | | | 0.00 |
| 121 Special Assessments Receivable--Current | | | | | | | 0.00 |
| 122 Special Assessments Receivable--Delinquent | 16,535.04 | | | | | | 16,535.04 |
| 123 Special Assessments Receivable--Deferred | | | | | | | 0.00 |
| 125 Interest Receivable--Special Assessments | | | | | | | 0.00 |
| 126 Governmental Unit's Share of Assessment Improvement Costs | | | | | | | 0.00 |
| 128 Notes Receivable | | | | | | | 0.00 |
| 131 Due from ________ Funds | | | | | | | 0.00 |
| 132 Due from State Government | 179,268.18 | 15,653.81 | | | | | 194,921.99 |
| 129 Due from Component Unit | | | | | | | 0.00 |
| 135 Interest Receivable | | | | | | | 0.00 |
| 136 Accrued Interest on Investments Purchased | | | | | | | 0.00 |
| 137 Dividend Receivable | | | | | | | 0.00 |
| 141 Inventory of Supplies | 82,460.59 | | | | | | 82,460.59 |
| 142 Inventory of Stores Purchased for Resale | | | | | | | 0.00 |
| 154 Deposits | | | | | | | 0.00 |
| 155 Prepaid Expenses | | | | | | | 0.00 |
| 157 Unamortized Discounts on Bonds Sold | | | | | | | 0.00 |
| 133 Advance to ________ Fund | | | | | | | 0.00 |
| 107.1 Restricted Cash and Cash Equivalents | | | | | | | 0.00 |
| 107.2 Restricted Investments | | | | | | | 0.00 |
| Total Assets | 1,632,768.49 | 184,529.53 | 34,814.77 | 764,319.22 | 22,984.23 | 55,185.10 | 2,694,601.34 |
| Deferred Outflows of Resources: | | | | | | | |
| 198 Other Deferred Outflows of Resources | | | | | | | 0.00 |
| Total Deferred Outflows of Resources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | 1,632,768.49 | 184,529.53 | 34,814.77 | 764,319.22 | 22,984.23 | 55,185.10 | 2,694,601.34 |

**MUNICIPALITY OF WINNER**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**December 31, 2023**

| | General Fund | Liquor, Lodging, & Dining Sales Tax Fund | 24/7 Sobriety Fund | 911 Communications Fund | Pool Debt Service Fund | Cemetery Perpetual Care Fund | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:** | | | | | | | |
| Liabilities: | | | | | | | |
| 201 Claims Payable | | | | | | | 0.00 |
| 202 Accounts Payable | | | | | | | 0.00 |
| 203 Judgments Payable | | | | | | | 0.00 |
| 204 Annuities Payable | | | | | | | 0.00 |
| 205 Notes Payable | | | | | | | 0.00 |
| 206 Contracts Payable | | | | | | | 0.00 |
| 207 Contracts Payable--Retained Percentage | | | | | | | 0.00 |
| 208 Due to Light Fund | | | | | | | 0.00 |
| 209 Due to ______ Government | | | | | | | 0.00 |
| 210 Due to Resigned Employees | | | | | | | 0.00 |
| 211 Matured Bonds Payable | | | | | | | 0.00 |
| 212 Matured Interest Payable | | | | | | | 0.00 |
| 213 Incurred but Not Reported Claims | | | | | | | 0.00 |
| 215 Accrued Interest Payable | | | | | | | 0.00 |
| 216 Accrued Wages Payable | | | | | | | 0.00 |
| 217 Accrued Taxes Payable | (568.23) | | | 703.96 | | | 135.73 |
| 218 Amount Held for Special Assessment Debt Service | | | | | | | 0.00 |
| 219 Amounts Held for Others | | | | | | | 0.00 |
| 220 Customer Deposits | | | | | | | 0.00 |
| 221 Due to Fiscal Agent | | | | | | | 0.00 |
| 223 Unearned Revenue | | | | | | | 0.00 |
| 225 Registered Warrants | | | | | | | 0.00 |
| 226 Bonds Payable Current: | | | | | | | |
| 226.01 General Obligation | | | | | | | 0.00 |
| 226.02 Revenue | | | | | | | 0.00 |
| 226.03 Special Assessment | | | | | | | 0.00 |
| 227 Unamortized Premiums on Bonds Sold | | | | | | | 0.00 |
| 228 Payable from Restricted Assets | | | | | | | 0.00 |
| 229 Due to Component Unit | | | | | | | 0.00 |
| 230 Compensated Absences Payable -- Current | | | | | | | 0.00 |
| 236 Advance from ______ Fund | | | | | | | 0.00 |
| Total Liabilities | (568.23) | 0.00 | 0.00 | 703.96 | 0.00 | 0.00 | 135.73 |

**MUNICIPALITY OF WINNER**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**December 31, 2023**

| | General Fund | Liquor, Lodging, & Dining Sales Tax Fund | 24/7 Sobriety Fund | 911 Communications Fund | Pool Debt Service Fund | Cemetery Perpetual Care Fund | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| Deferred Inflows of Resources: | | | | | | | |
| 244 Unavailable Revenue--Sales and Use Taxes | | | | | | | 0.00 |
| 245 Unavailable Revenue--Property Taxes | 48,104.42 | | | | 1,738.36 | | 49,842.78 |
| 246 Unavailable Revenue--Special Assessments | 16,535.04 | | | | | | 16,535.04 |
| 247 Other Deferred Inflows of Resources | | | | | | | 0.00 |
| Total Deferred Inflows of Resources | 64,639.46 | 0.00 | 0.00 | 0.00 | 1,738.36 | 0.00 | 66,377.82 |
| Fund Balances: | | | | | | | |
| 263 Nonspendable for Inventory | 82,460.59 | | | | | | 82,460.59 |
| 263 Nonspendable for Cemetery Perpetual Care | | | | | | 50,000.00 | 50,000.00 |
| 264 Restricted for Swimming Pool & Parks | | 184,529.53 | | | | | 184,529.53 |
| 264 Restricted for 24/7 Sobriety | | | 34,814.77 | | | | 34,814.77 |
| 264 Restricted for 911 Communications | | | | 763,615.26 | | | 763,615.26 |
| 264 Restricted for Debt Service | | | | | 21,245.87 | | 21,245.87 |
| 264 Restricted for Cemetery Perpetual Care | | | | | | 5,185.10 | 5,185.10 |
| 266 Assigned for Next Year's Budget | | | | | | | 0.00 |
| 267 Unassigned | 1,486,236.67 | | | | | | 1,486,236.67 |
| Total Fund Balances | 1,568,697.26 | 184,529.53 | 34,814.77 | 763,615.26 | 21,245.87 | 55,185.10 | 2,628,087.79 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | 1,632,768.49 | 184,529.53 | 34,814.77 | 764,319.22 | 22,984.23 | 55,185.10 | 2,694,601.34 |

**MUNICIPALITY OF WINNER**
**Reconciliation of the Governmental funds Balance Sheet to the Statement of Net Position**
**December 31, 2023**

| | |
|---|---|
| Total Fund Balances - Governmental Funds | 2,628,087.79 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Net pension asset (liability) reported in governmental activities is not an available financial resource and therefore is not reported in the funds. | 6,660.69 |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | 7,853,703.07 |
| Pension related deferred outflows are components of pension liability (asset) and therefore are not reported in the funds. | 523,022.92 |
| Long-term liabilities, including bonds payable and accrued leave payable are not due and payables in the current period and therefore are not reported in the funds. | (989,085.49) |
| Assets such as taxes receivable (delinquent) and special assessment receivables (current, delinquent and deferred) are not available to pay for current period expenditures and therefore are deferred in the funds. | 66,377.82 |
| Pension related deferred inflows are components of pension liability (asset) and therefore are not reported in the funds. | (332,940.43) |
| Internal service funds are used by management to charge the costs of activities, such as insurance, to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net position. | |
| Net Position - Governmental Activities | 9,755,826.37 |

**MUNICIPALITY OF WINNER**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUNDS**
**For the Year Ended December 31, 2023**

| | General Fund | Liquor, Lodging, & Dining Sales Tax Fund | 24/7 Sobriety Fund | 911 Communications Fund | Pool Debt Service Fund | Cemtery Perpetual Care Fund | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | | |
| 310 Taxes: | | | | | | | |
| 311 General Property Taxes | 628,150.32 | | | | 59,319.74 | | 687,470.06 |
| 312 Airflight Property Tax | | | | | | | 0.00 |
| 313 General Sales and Use Taxes | 2,048,437.47 | 148,320.12 | | | | | 2,196,757.59 |
| 314 Gross Receipts Business Taxes | | | | | | | 0.00 |
| 315 Amusement Taxes | | | | | | | 0.00 |
| 317 Excise Tax | | | | | | | 0.00 |
| 318 Tax Deed Revenue | | | | | | | 0.00 |
| 319 Penalties and Interest on Delinquent Taxes | 3,134.82 | | | | 254.49 | | 3,389.31 |
| 320 Licenses and Permits | 30,004.84 | | | | | | 30,004.84 |
| 330 Intergovernmental Revenue: | | | | | | | |
| 331 Federal Grants | 37,103.31 | | | | | | 37,103.31 |
| 332 Federal Shared Revenue | | | | | | | 0.00 |
| 333 Federal Payments in Lieu of Taxes | | | | | | | 0.00 |
| 334 State Grants | | | | | | | 0.00 |
| 335 State Shared Revenue: | | | | | | | |
| 335.01 Bank Franchise Tax | 14,112.54 | | | | | | 14,112.54 |
| 335.02 Prorate License Fees | 13,195.45 | | | | | | 13,195.45 |

**MUNICIPALITY OF WINNER**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUNDS**
**For the Year Ended December 31, 2023**

| | General Fund | Liquor, Lodging, & Dining Sales Tax Fund | 24/7 Sobriety Fund | 911 Communications Fund | Pool Debt Service Fund | Cemtery Perpetual Care Fund | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| 335.03 Liquor Tax Reversion | 20,078.08 | | | | | | 20,078.08 |
| 335.04 Motor Vehicle Licenses (5%) | 44,265.62 | | | | | | 44,265.62 |
| 335.06 Fire Insurance Premiums Reversion | | | | | | | 0.00 |
| 335.08 Local Government Highway and Bridge Fund | 91,239.20 | | | | | | 91,239.20 |
| 335.09 911 Remittances | | | | 345,962.32 | | | 345,962.32 |
| 335.20 Other | | | | | | | 0.00 |
| 336 State Payments in Lieu of Taxes | | | | | | | 0.00 |
| 338 County Shared Revenue: | | | | | | | |
| 338.01 County Road Tax (25%) | | | | | | | 0.00 |
| 338.02 County Highway and Bridge Reserve Tax (25%) | | | | | | | 0.00 |
| 338.03 County Wheel Tax | 7,295.55 | | | | | | 7,295.55 |
| 338.99 Other | | | | | | | 0.00 |
| 339 Other Intergovernmental Revenues | | | | | | | 0.00 |
| 340 Charges for Goods and Services: | | | | | | | |
| 341 General Government | 39,415.70 | | | | | | 39,415.70 |
| 342 Public Safety | | | 23,965.50 | | | | 23,965.50 |
| 343 Highways and Streets | 11,371.12 | | | | | | 11,371.12 |
| 344 Sanitation | | | | | | | 0.00 |
| 345 Health | | | | | | | 0.00 |
| 346 Culture and Recreation | 38,301.19 | | | | | | 38,301.19 |
| 347 Ambulance | | | | | | | 0.00 |
| 348 Cemetery | 26,463.00 | | | | | 2,040.00 | 28,503.00 |
| 349 Other | | | | | | | 0.00 |
| 350 Fines and Forfeits: | | | | | | | |
| 351 Court Fines and Costs | 1,596.03 | | | | | | 1,596.03 |
| 352 Animal Control Fines | | | | | | | 0.00 |
| 353 Parking Meter Fines | | | | | | | 0.00 |
| 354 Library | | | | | | | 0.00 |
| 359 Other | | | | | | | 0.00 |

**MUNICIPALITY OF WINNER**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUNDS**
**For the Year Ended December 31, 2023**

| | General Fund | Liquor, Lodging, & Dining Sales Tax Fund | 24/7 Sobriety Fund | 911 Communications Fund | Pool Debt Service Fund | Cemtery Perpetual Care Fund | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| 360 Miscellaneous Revenue: | | | | | | | |
| 361 Investment Earnings | 44,209.84 | | | 5,304.42 | | 658.78 | 50,173.04 |
| 362 Rentals | 88,641.00 | | | | | | 88,641.00 |
| 363 Special Assessments | 511.20 | | | | | | 511.20 |
| 364 Maintenance Assessments | | | | | | | 0.00 |
| 367 Contributions and Donations from Private Sources | | | | | | | 0.00 |
| 368 Liquor Operating Agreement Income | | | | | | | 0.00 |
| 369 Other | 24,046.88 | | | 271.82 | | | 24,318.70 |
| Total Revenue | 3,211,573.16 | 148,320.12 | 23,965.50 | 351,538.56 | 59,574.23 | 2,698.78 | 3,797,670.35 |
| **Expenditures:** | | | | | | | |
| 410 General Government: | | | | | | | |
| 411 Legislative | | | | | | | 0.00 |
| 412 Executive | 61,788.50 | | | | | | 61,788.50 |
| 413 Elections | 808.65 | | | | | | 808.65 |
| 414 Financial Administration | 484,885.11 | | | | | | 484,885.11 |
| 419 Other | 168,225.92 | | | | | | 168,225.92 |
| Total General Government | 715,708.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 715,708.18 |

**MUNICIPALITY OF WINNER**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUNDS**
**For the Year Ended December 31, 2023**

| | General Fund | Liquor, Lodging, & Dining Sales Tax Fund | 24/7 Sobriety Fund | 911 Communications Fund | Pool Debt Service Fund | Cemtery Perpetual Care Fund | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| 420 Public Safety: | | | | | | | |
| 421 Police | 863,851.90 | | 29,314.26 | | | | 893,166.16 |
| 422 Fire | 62,301.06 | | | | | | 62,301.06 |
| 423 Protective Inspection | | | | | | | 0.00 |
| 429 Other Protection | | | | 679,111.94 | | | 679,111.94 |
| Total Public Safety | 926,152.96 | 0.00 | 29,314.26 | 679,111.94 | 0.00 | 0.00 | 1,634,579.16 |
| 430 Public Works: | | | | | | | |
| 431 Highways and Streets | 585,162.66 | | | | | | 585,162.66 |
| 432 Sanitation | | | | | | | 0.00 |
| 433 Water | | | | | | | 0.00 |
| 434 Electricity | | | | | | | 0.00 |
| 435 Airport | | | | | | | 0.00 |
| 436 Parking Facilities | | | | | | | 0.00 |
| 437 Cemeteries | 125,504.19 | | | | | | 125,504.19 |
| 438 Natural Gas | | | | | | | 0.00 |
| 439 Transit | | | | | | | 0.00 |
| Total Public Works | 710,666.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 710,666.85 |
| 440 Health and Welfare: | | | | | | | |
| 441 Health | 4,692.46 | | | | | | 4,692.46 |
| 442 Home Health | | | | | | | 0.00 |
| 443 Mental Health Centers | | | | | | | 0.00 |
| 444 Humane Society | | | | | | | 0.00 |
| 445 Drug Education | | | | | | | 0.00 |
| 446 Ambulance | | | | | | | 0.00 |
| 447 Hospitals, Nursing Homes and Rest Homes | | | | | | | 0.00 |
| 449 Other | | | | | | | 0.00 |
| Total Health and Welfare | 4,692.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,692.46 |

**MUNICIPALITY OF WINNER**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUNDS**
**For the Year Ended December 31, 2023**

| | General Fund | Liquor, Lodging, & Dining Sales Tax Fund | 24/7 Sobriety Fund | 911 Communications Fund | Pool Debt Service Fund | Cemtery Perpetual Care Fund | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| 450 Culture and Recreation: | | | | | | | |
| 451 Recreation | 178,368.17 | | | | | | 178,368.17 |
| 452 Parks | 327,712.95 | | | | | | 327,712.95 |
| 455 Libraries | | | | | | | 0.00 |
| 456 Auditorium | | | | | | | 0.00 |
| 457 Historical Preservation | | | | | | | 0.00 |
| 458 Museums | | | | | | | 0.00 |
| Total Culture and Recreation | 506,081.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 506,081.12 |
| 460 Conservation and Development: | | | | | | | |
| 463 Urban Redevelopment and Housing | | | | | | | 0.00 |
| 465 Economic Development and Assistance (Industrial Development) | 182,173.49 | | | | | | 182,173.49 |
| 466 Economic Opportunity | | | | | | | 0.00 |
| Total Conservation and Development | 182,173.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 182,173.49 |
| 470 Debt Service | 85,792.24 | 92,122.00 | | | 60,000.00 | | 237,914.24 |
| 480 Intergovernmental Expenditures | | | | | | | 0.00 |
| 485 Capital Outlay | 1,102,130.51 | | | | | | 1,102,130.51 |
| 490 Miscellaneous: | | | | | | | |
| 491 Judgements and Losses | | | | | | | 0.00 |
| 492 Other Expenditures | | | | | | | 0.00 |
| 493 Liquor Operating Agreements | | | | | | | 0.00 |
| Total Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 4,233,397.81 | 92,122.00 | 29,314.26 | 679,111.94 | 60,000.00 | 0.00 | 5,093,946.01 |
| Excess of Revenues Over (Under) Expenditures | (1,021,824.65) | 56,198.12 | (5,348.76) | (327,573.38) | (425.77) | 2,698.78 | (1,296,275.66) |

**MUNICIPALITY OF WINNER**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUNDS**
**For the Year Ended December 31, 2023**

| | General Fund | Liquor, Lodging, & Dining Sales Tax Fund | 24/7 Sobriety Fund | 911 Communications Fund | Pool Debt Service Fund | Cemtery Perpetual Care Fund | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| **Other Financing Sources (Uses):** | | | | | | | |
| 391.01 Transfers In | 1,000,000.00 | | | 498,506.00 | | | 1,498,506.00 |
| 391.03 Sale of Municipal Property | | | | | | | 0.00 |
| 391.04 Compensation for Loss or Damage to Capital Assets | | | | | | | 0.00 |
| 391.20 Long-Term Debt Issued | | | | | | | 0.00 |
| 511 Transfers Out (Enter as Negative) | | | | | | | 0.00 |
| 512 Premium (Discount) on Bonds Issued | | | | | | | 0.00 |
| 513 Payments to Refunded Debt Escrow Agent (Enter as Negative) | | | | | | | 0.00 |
| Total Other Financing Sources (Uses) | 1,000,000.00 | 0.00 | 0.00 | 498,506.00 | 0.00 | 0.00 | 1,498,506.00 |
| 391.06/(514) Special Items | | | | | | | 0.00 |
| 391.05/(515) Extraordinary Items | | | | | | | 0.00 |
| Net Change in Fund Balances | (21,824.65) | 56,198.12 | (5,348.76) | 170,932.62 | (425.77) | 2,698.78 | 202,230.34 |
| Changes in Nonspendable | | | | | | | 0.00 |
| Fund Balance - Beginning | 1,590,521.91 | 128,331.41 | 40,163.53 | 592,682.64 | 21,671.64 | 52,486.32 | 2,425,857.45 |
| Adjustments: | | | | | | | |
| | | | | | | | 0.00 |
| | | | | | | | 0.00 |
| Adjusted Fund Balance - Beginning | 1,590,521.91 | 128,331.41 | 40,163.53 | 592,682.64 | 21,671.64 | 52,486.32 | 2,425,857.45 |
| FUND BALANCE- ENDING | 1,568,697.26 | 184,529.53 | 34,814.77 | 763,615.26 | 21,245.87 | 55,185.10 | 2,628,087.79 |

**MUNICIPALITY OF WINNER**
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities**
**For the Year Ended December 31, 2023**

| | |
|---|---|
| Net Change in Fund Balances - Total Governmental Funds | 202,230.34 |
| Amounts reported for governmental activities in the statement of activities are different because: | |
| This amount represents capital asset purchases which are reported as expenditures on the fund financial statements but increase assets on the government wide statements. | 1,102,130.51 |
| This amount represents the current year depreciation expense reported in the statement of activities which is not reported on the fund financial statements because it does not require the use of current financial resources. | (795,752.66) |
| In the statement of activities, gains $ and losses $ on disposal of capital assets are reported, whereas, in the governmental funds, the proceeds $ from the disposal of capital assets are reflected, regardless of whether a gain or loss is realized. (+gains, -losses, -proceeds=amount) | |
| The receipt of donated capital assets is not reported on the fund statements, but is reported as a program revenue on the government wide statements. | |
| Payment of principal on long-term debt is an expenditure in the governmental funds but the payment reduces long-term liabilities in the statement of net assets.<br>G.O Bond $<br>Revenue Bond $<br>Sp. Assess. Bond $<br>Other Long-Term $ | 210,149.96 |
| The issuance of long-term debt is an other financing source in the fund statements but an increase in long-term liabilities on the government wide statements.<br>G.O. Bond $<br>Revenue Bond $<br>Sp. Assess. Bond $<br>Other Long-Term $ | |
| The fund financial statement governmental fund property tax accruals differ from the government wide statement property tax accruals in that the fund financial statements require the amounts to be "available". | (953.76) |
| The fund financial statement governmental fund sales and use tax accruals differ from the government wide statement sales and use tax accruals in that the fund financial statements require the amounts to be "available". | |
| Governmental funds report special assessments as revenue when "available", but the statement of activities includes the full amount of special assessments as revenue upon completion of the project at the point when an enforceable legal claim arises. | (7,251.36) |
| Governmental funds recognize expenditures for amounts of compensated absences actually paid to employees with current financial resources during the fiscal year. Amounts of compensated absences earned by employees are not recognized in the funds. In the statement of activities, expenses for these benefits are recognized when the employees earn leave credits.<br>Vacation Leave $<br>Sick Leave $<br>Other Leave Types $<br>(To arrive at the totals add amount earned and deduct amounts taken, hence, "change in" balance for the year, increase (decrease)) | (11,755.59) |
| Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (e.g., accrued interest expense, pension expense) | (45,058.51) |
| Changes in the pension related deferred outflows/inflows are direct components of pension liability (asset) and are not reflected in the governmental funds. | 4,758.95 |
| Change in Net Position of Governmental Activities | 658,497.88 |

**MUNICIPALITY OF WINNER**
**STATEMENT OF NET POSITION**
**PROPRIETARY FUNDS**
**December 31, 2023**

| | Enterprise Funds | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Water Fund** | **Sewer Fund** | **Light Fund** | **Sanitation Fund** | **Airport Fund** | **Jail Fund** | **Totals** | **Internal Service Funds** |
| **ASSETS:** | | | | | | | | |
| Current Assets: | | | | | | | | |
| Cash and Cash Equivalents | 747,836.95 | 806,668.83 | 3,134,076.03 | 81,748.97 | 214,699.23 | 1,440,652.58 | 6,425,682.59 | |
| 106 Cash with Fiscal Agent | | | | | | | 0.00 | |
| 151 Investments | | | | | | | 0.00 | |
| 115 Accounts Receivable, Net | 53,985.24 | 41,362.67 | 290,759.44 | 67,334.38 | | 415,218.60 | 868,660.33 | |
| 117 Unbilled Accounts Receivable | | | | | | | 0.00 | |
| 121 Special Assessments Receivable--Current | | | | | | | 0.00 | |
| 122 Special Assessments Receivable--Delinquent | | | | | | | 0.00 | |
| 123 Special Assessments Receivable--Deferred | | | | | | | 0.00 | |
| 125 Interest Receivable--Special Assessments | | | | | | | 0.00 | |
| 126 Governmental Unit's Share of Assessment Improvement Costs | | | | | | | 0.00 | |
| 128 Notes Receivable | | | | | | | 0.00 | |
| 131 Due from General Fund | | | | | | | 0.00 | |
| 132 Due from Other Government | | | | | | | 0.00 | |
| 129 Due from Component Unit | | | | | | | 0.00 | |
| 135 Interest Receivable | | | | | | | 0.00 | |
| 136 Accrued Interest on Investments Purchased | | | | | | | 0.00 | |
| 137 Dividend Receivable | | | | | | | 0.00 | |
| 141 Inventory of Supplies | 76,567.98 | 18,559.31 | 443,301.70 | | | | 538,428.99 | |
| 142 Inventory of Stores Purchased for Resale | | | | | | | 0.00 | |
| 155 Prepaid Expenses | | | | | | | 0.00 | |
| Total Current Assets | 878,390.17 | 866,590.81 | 3,868,137.17 | 149,083.35 | 214,699.23 | 1,855,871.18 | 7,832,771.91 | 0.00 |
| Noncurrent Assets: | | | | | | | | |
| 107.1 Restricted Cash and Cash Equivalents | | | | | | 1,250.00 | 1,250.00 | |
| 107.2 Restricted Investments | | | | | | | 0.00 | |
| 154 Deposits | | | | | | | 0.00 | |
| 157 Unamortized Discounts on Bonds Sold | | | | | | | 0.00 | |
| 133 Advance to ________ Fund | | | | | | | 0.00 | |
| 189 Net Pension Asset | 693.87 | 199.24 | 1,975.37 | 373.29 | | 7,921.59 | 11,163.36 | |
| Capital Assets: | | | | | | | | |
| 160 Land | 112,800.00 | 35,971.65 | 32,667.50 | 675,000.00 | 246,866.90 | 2,550.00 | 1,105,856.05 | |
| 162 Buildings | 579,365.30 | 50,000.00 | 87,998.00 | 5,000.00 | 1,457,932.73 | 9,348,687.37 | 11,528,983.40 | |
| 164 Improvements Other Than Buildings | 4,688,770.07 | 7,613,281.04 | 4,246,028.80 | 69,400.37 | 8,114,294.24 | 3,227.37 | 24,735,001.89 | |
| 166 Machinery and Equipment | 444,366.81 | 209,366.07 | 1,675,681.88 | 655,956.48 | 114,325.00 | 1,212,600.95 | 4,312,297.19 | |
| 168 Construction Work in Progress | | | | | | | 0.00 | |
| Less: Accumulated Depreciation (Credit) | (2,470,250.03) | (4,382,238.98) | (4,322,515.70) | (238,943.90) | (3,277,027.31) | (2,927,349.82) | (17,618,325.74) | ( ) |
| 190 Intangible Assets | 40,961.20 | | 144,737.46 | | | | 185,698.66 | |
| 191 Accumulated Amortization (Credit) | (27,307.46) | ( ) | (72,887.72) | ( ) | ( ) | ( ) | (100,195.18) | ( ) |
| Total Noncurrent Assets | 3,369,399.76 | 3,526,579.02 | 1,793,685.59 | 1,166,786.24 | 6,656,391.56 | 7,648,887.46 | 24,161,729.63 | 0.00 |
| TOTAL ASSETS | 4,247,789.93 | 4,393,169.83 | 5,661,822.76 | 1,315,869.59 | 6,871,090.79 | 9,504,758.64 | 31,994,501.54 | 0.00 |

**MUNICIPALITY OF WINNER**
**STATEMENT OF NET POSITION**
**PROPRIETARY FUNDS**
**December 31, 2023**

| | Enterprise Funds | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Water Fund** | **Sewer Fund** | **Light Fund** | **Sanitation Fund** | **Airport Fund** | **Jail Fund** | **Totals** | **Internal Service Funds** |
| **DEFERRED OUTFLOWS OF RESOURCES:** | | | | | | | | |
| 196 Pension Related Deferred Outflows | 54,485.99 | 15,644.96 | 155,113.32 | 29,312.01 | | 622,032.59 | 876,588.87 | |
| 197 Deferred Charge on Refunding | | | | | | | 0.00 | |
| 198 Other Deferred Outflows of Resources | | | | | | | 0.00 | |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | 54,485.99 | 15,644.96 | 155,113.32 | 29,312.01 | 0.00 | 622,032.59 | 876,588.87 | 0.00 |
| **LIABILITIES:** | | | | | | | | |
| Current Liabilities: | | | | | | | | |
| 201 Claims Payable | | | | | | | 0.00 | |
| 202 Accounts Payable | | | | | | | 0.00 | |
| 203 Judgments Payable | | | | | | | 0.00 | |
| 204 Annuities Payable | | | | | | | 0.00 | |
| 205 Notes Payable - Current | | | 44,052.61 | 20,000.00 | | 35,905.50 | 99,958.11 | |
| 206 Contracts Payable | | | | | | | 0.00 | |
| 207 Contracts Payable--Retained Percentage | | | | | | | 0.00 | |
| 208 Due to ______ Fund | | | | | | | 0.00 | |
| 209 Due to State Government | | | 16,747.50 | 2,894.99 | | | 19,642.49 | |
| 210 Due to Resigned Employees | | | | | | | 0.00 | |
| 211 Matured Bonds Payable | | | | | | | 0.00 | |
| 212 Matured Interest Payable | | | | | | | 0.00 | |
| 213 Incurred but Not Reported Claims | | | | | | | 0.00 | |
| 215 Accrued Interest Payable | | | | | | | 0.00 | |
| 216 Accrued Wages Payable | | | | | | | 0.00 | |
| 217 Accrued Taxes Payable | 1,856.81 | 20.64 | 437.03 | 44.88 | | 5,170.94 | 7,530.30 | |
| 218 Amount Held for Special Assessment Debt Service | | | | | | | 0.00 | |
| 219 Amounts Held for Others | | | | | | | 0.00 | |
| 220 Customer Deposits | 42,648.00 | | 99,364.21 | | | 1,250.00 | 143,262.21 | |
| 221 Due to Fiscal Agent | | | | | | | 0.00 | |
| 223 Unearned Revenue | 46,729.71 | | | | | | 46,729.71 | |
| 225 Registered Warrants | | | | | | | 0.00 | |
| 226 Bonds Payable Current: | | | | | | | | |
| 226.01 General Obligation | | | | | | | 0.00 | |
| 226.02 Revenue | 12,374.17 | 97,768.41 | | | | 150,000.00 | 260,142.58 | |
| 226.03 Special Assessment | | | | | | | 0.00 | |
| 227 Unamortized Premiums on Bonds Sold | | | | | | | 0.00 | |
| 228 Payable from Restricted Assets | | | | | | | 0.00 | |
| 229 Due to Component Unit | | | | | | | 0.00 | |
| 230 Compensated Absences Payable -- Current | 5,000.00 | 4,500.00 | 12,500.00 | 500.00 | | 27,500.00 | 50,000.00 | |
| 233 Lease Liabilities - Current | | | 39,103.54 | | | | 39,103.54 | |
| Total Current Liabilities | 108,608.69 | 102,289.05 | 212,204.89 | 23,439.87 | 0.00 | 219,826.44 | 666,368.94 | 0.00 |

**MUNICIPALITY OF WINNER**
**STATEMENT OF NET POSITION**
**PROPRIETARY FUNDS**
**December 31, 2023**

| | Enterprise Funds | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Water Fund** | **Sewer Fund** | **Light Fund** | **Sanitation Fund** | **Airport Fund** | **Jail Fund** | **Totals** | **Internal Service Funds** |
| Noncurrent Liabilities: | | | | | | | | |
| 231 Bonds Payable: | | | | | | | | |
| 231.01 General Obligation | | | | | | | 0.00 | |
| 231.02 Revenue | 202,544.90 | 1,132,939.79 | | | | 2,795,000.00 | 4,130,484.69 | |
| 231.03 Special Assessment | | | | | | | 0.00 | |
| 232 Accrued Leave Payable | 10,333.39 | 7,900.65 | 22,961.57 | 1,139.78 | | 51,191.59 | 93,526.98 | |
| 233 Lease Liabilities | | | 37,679.74 | | | | 37,679.74 | |
| 234 Deferred Compensation Payable--Employee | | | | | | | 0.00 | |
| 235 Accrued Landfill Closure and Postclosure Care Costs | | | | | | | 0.00 | |
| 236 Advance from ______________ Fund | | | | | | | 0.00 | |
| 238 Net OPEB Obligation | | | | | | | 0.00 | |
| 239 Net Pension Liability | | | | | | | 0.00 | |
| 237 Other Long-Term Liabilities | | | 43,843.03 | 180,000.00 | | 43,932.27 | 267,775.30 | |
| Total Noncurrent Liabilities | 212,878.29 | 1,140,840.44 | 104,484.34 | 181,139.78 | 0.00 | 2,890,123.86 | 4,529,466.71 | 0.00 |
| TOTAL LIABILITIES | 321,486.98 | 1,243,129.49 | 316,689.23 | 204,579.65 | 0.00 | 3,109,950.30 | 5,195,835.65 | 0.00 |
| **DEFERRED INFLOWS OF RESOURCES:** | | | | | | | | |
| 247 Other Deferred Inflows of Resources | | | | | | | 0.00 | |
| 248 Pension Related Deferred Inflows | 34,684.12 | 9,959.10 | 98,740.40 | 18,659.13 | | 395,966.97 | 558,009.72 | |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 34,684.12 | 9,959.10 | 98,740.40 | 18,659.13 | 0.00 | 395,966.97 | 558,009.72 | 0.00 |
| **NET POSITION:** | | | | | | | | |
| 253.10 Net Investment in Capital Assets | 3,153,786.82 | 2,295,671.58 | 1,627,031.30 | 966,412.95 | 6,656,391.56 | 4,614,878.10 | 19,314,172.31 | |
| 253.20 Restricted for: | | | | | | | | |
| 253.21 Revenue Bond Debt Service | | 138,764.00 | | | | | 138,764.00 | |
| 253.22 Revenue Bond Retirement | | | | | | | 0.00 | |
| 253.23 Revenue Bond Contingency | | | | | | | 0.00 | |
| 253.24 Special Assessment Bond Guarantee | | | | | | | 0.00 | |
| 253.25 Special Assessment Bond Sinking | | | | | | | 0.00 | |
| 253.26 Equipment Repair and/or Replacement | 402,500.00 | 402,500.00 | | | | | 805,000.00 | |
| 253.27 Landfill Closure and Post Closure Costs | | | | | | | 0.00 | |
| 253.28 Permanently Restricted Purposes | | | | | | | 0.00 | |
| 253.29 SDRS Pension Purposes | 20,495.74 | 5,885.10 | 58,348.29 | 11,026.17 | | 233,987.21 | 329,742.51 | |
| 253.29 Other Purposes | | | | | | | 0.00 | |
| 253.90 Unrestricted | 369,322.26 | 312,905.52 | 3,716,126.86 | 144,503.70 | 214,699.23 | 1,772,008.65 | 6,529,566.22 | |
| TOTAL NET POSITION | 3,946,104.82 | 3,155,726.20 | 5,401,506.45 | 1,121,942.82 | 6,871,090.79 | 6,620,873.96 | 27,117,245.04 | 0.00 |

**MUNICIPALITY OF WINNER**
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**
**PROPRIETARY FUNDS**
**For the Year Ended December 31, 2023**

| | Enterprise Funds | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Water Fund | Sewer Fund | Light Fund | Sanitation Fund | Airport Fund | Jail Fund | Totals | Internal Service Funds |
| **Operating Revenue:** | | | | | | | | |
| 370/380 Charges for Goods and Services | 683,044.86 | 414,261.83 | 4,237,316.33 | 717,583.28 | | 5,161,630.34 | 11,213,836.64 | |
| Revenue Dedicated to Servicing Debt | 23,619.70 | 70,135.00 | | | | | 93,754.70 | |
| 380.05 Lottery Sales | | | | | | | 0.00 | |
| 367 Contributions and Donations | | | | | | | 0.00 | |
| 369 Miscellaneous | | | | | | | 0.00 | |
| Total Operating Revenue | 706,664.56 | 484,396.83 | 4,237,316.33 | 717,583.28 | 0.00 | 5,161,630.34 | 11,307,591.34 | 0.00 |
| **Operating Expenses:** | | | | | | | | |
| 410 Personal Services | 261,023.93 | 76,208.45 | 709,156.73 | 141,177.70 | | 2,530,636.73 | 3,718,203.54 | |
| 420 Other Current Expense | 202,186.14 | 80,429.09 | 342,902.44 | 56,312.49 | 48,149.29 | 1,162,028.06 | 1,892,007.51 | |
| 426.2 Materials (Cost of Goods Sold) | | | 1,619,132.65 | 510,884.77 | | | 2,130,017.42 | |
| 453 Amortization | | | | | | | 0.00 | |
| 457 Depreciation | 274,988.71 | 277,733.62 | 208,327.37 | 44,019.08 | 267,779.56 | 430,516.68 | 1,503,365.02 | |
| Total Operating Expenses | 738,198.78 | 434,371.16 | 2,879,519.19 | 752,394.04 | 315,928.85 | 4,123,181.47 | 9,243,593.49 | 0.00 |
| Operating Income (Loss) | (31,534.22) | 50,025.67 | 1,357,797.14 | (34,810.76) | (315,928.85) | 1,038,448.87 | 2,063,997.85 | 0.00 |
| **Nonoperating Revenue (Expense):** | | | | | | | | |
| 330 Operating Grants | 7,338.31 | 1,740.69 | 10,324.74 | 7,403.06 | 459.00 | | 27,265.80 | |
| 361 Investment Earnings | 19,364.46 | 10,941.35 | 57,019.73 | 2,379.45 | | 21,458.41 | 111,163.40 | |
| 362 Rental Revenue | | | | | 40,314.46 | | 40,314.46 | |
| 442 Interest Expense (Enter as Negative) | (5,484.00) | (36,852.52) | (10,050.61) | | | (89,571.10) | (141,958.23) | |
| (492)366 Gain (Loss) on Disposition of Assets | | | | | | | 0.00 | |
| (429)369.01 Other | | | | | 3,275.75 | | 3,275.75 | |
| Total Nonoperating Revenue (Expense) | 21,218.77 | (24,170.48) | 57,293.86 | 9,782.51 | 44,049.21 | (68,112.69) | 40,061.18 | 0.00 |

**MUNICIPALITY OF WINNER**
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**
**PROPRIETARY FUNDS**
**For the Year Ended December 31, 2023**

| | Enterprise Funds | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Water Fund | Sewer Fund | Light Fund | Sanitation Fund | Airport Fund | Jail Fund | Totals | Internal Service Funds |
| Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers | (10,315.45) | 25,855.19 | 1,415,091.00 | (25,028.25) | (271,879.64) | 970,336.18 | 2,104,059.03 | 0.00 |
| 391.07 Capital Contributions | 547,015.86 | | | | 18,477.02 | | 565,492.88 | |
| 391.1 Transfers In | | | | 800,000.00 | | | 800,000.00 | |
| 511 Transfers Out (Enter as Negative) | (100,000.00) | | (850,000.00) | | | (1,348,506.00) | (2,298,506.00) | |
| 391.06/(514) Special Items | | | | | | | 0.00 | |
| 391.05/(515) Extraordinary Items | | | | | | | 0.00 | |
| Change in Net Position | 436,700.41 | 25,855.19 | 565,091.00 | 774,971.75 | (253,402.62) | (378,169.82) | 1,171,045.91 | 0.00 |
| Net Position - Beginning | 3,509,404.41 | 3,129,871.01 | 4,836,415.45 | 346,971.07 | 7,124,493.41 | 6,999,043.78 | 25,946,199.13 | |
| Adjustments: | | | | | | | | |
| Adjustment to Beginning Balance - Unexplained | | | | | | | 0.00 | |
| Adjusted Net Position - Beginning | 3,509,404.41 | 3,129,871.01 | 4,836,415.45 | 346,971.07 | 7,124,493.41 | 6,999,043.78 | 25,946,199.13 | 0.00 |
| NET POSITION - ENDING | 3,946,104.82 | 3,155,726.20 | 5,401,506.45 | 1,121,942.82 | 6,871,090.79 | 6,620,873.96 | 27,117,245.04 | 0.00 |

**MUNICIPALITY OF WINNER - Accrued**
**STATEMENT OF CASH FLOWS**
**PROPRIETARY FUNDS**
**For the Year Ended December 31, 2023**

| | Enterprise Funds | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Water Fund | Sewer Fund | Light Fund | Sanitation Fund | Airport Fund | Jail Fund | Totals | Internal Service Funds |
| **CASH FLOWS FROM OPERATING ACTIVITIES:** | | | | | | | | |
| Cash Receipts from Customers | 704,383.99 | 474,073.04 | 4,321,072.72 | 713,061.64 | | 5,192,159.13 | 11,404,750.52 | |
| Cash Receipts for Interfund Services Provided | | | | | | | 0.00 | |
| Other Operating Cash Receipts | | | | | | | 0.00 | |
| Cash Payments to Employees for Services | (256,940.38) | (69,889.31) | (699,866.08) | (150,519.21) | | (2,501,340.60) | (3,678,555.58) | |
| Cash Payments to Suppliers of Goods and Services | (184,330.93) | (87,185.18) | (1,867,325.45) | (613,796.18) | (48,149.29) | (1,168,735.56) | (3,969,522.59) | |
| Cash Payments for Interfund Services Used | | | | | | | 0.00 | |
| Other Operating Cash Payments | | | | | | | 0.00 | |
| Net Cash Provided (Used) by Operating Activities | 263,112.68 | 316,998.55 | 1,753,881.19 | (51,253.75) | (48,149.29) | 1,522,082.97 | 3,756,672.35 | 0.00 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:** | | | | | | | | |
| Operating Grants | 7,338.31 | 1,740.69 | 10,324.74 | 7,403.06 | 459.00 | | 27,265.80 | |
| Transfers In | | | | 800,000.00 | | | 800,000.00 | |
| Transfers Out | (100,000.00) | | (850,000.00) | | | (1,348,506.00) | (2,298,506.00) | |
| Net Cash Provided (Used) by Noncapital Financing Activities | (92,661.69) | 1,740.69 | (839,675.26) | 807,403.06 | 459.00 | (1,348,506.00) | (1,471,240.20) | 0.00 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:** | | | | | | | | |
| Proceeds from Capital Debt | | | | 650,000.00 | | | 650,000.00 | |
| Capital Contributions | 444,881.02 | | | | 27,745.10 | | 472,626.12 | |
| Purchase of Capital Assets (Enter as Negative) | (685,376.07) | (245,174.51) | (246,986.17) | (1,183,011.48) | | (418,765.05) | (2,779,313.28) | |
| Proceeds from Sale of Capital Assets | | | | | | | 0.00 | |
| Principal Paid on Capital Debt (Enter as Negative) | (25,747.96) | (94,812.52) | (70,631.06) | (450,000.00) | | (176,556.40) | (817,747.94) | |
| Interest Paid on Capital Debt (Enter as Negative) | (5,484.00) | (36,852.52) | (10,050.61) | | | (89,571.10) | (141,958.23) | |
| Other Receipts (Payments) | | | | | 43,590.21 | | 43,590.21 | |
| Net Cash Provided (Used) by capital and related financing Activities | (271,727.01) | (376,839.55) | (327,667.84) | (983,011.48) | 71,335.31 | (684,892.55) | (2,572,803.12) | 0.00 |
| **CASH FLOWS FROM INVESTING ACTIVITIES:** | | | | | | | | |
| Purchase of Investment Securities (Enter as a Negative) | | | | | | | 0.00 | |
| Proceeds from Sales and Maturities of Investments | | | | | | | 0.00 | |
| Cash Received for Interest | 19,364.46 | 10,941.35 | 57,019.73 | 2,379.45 | | 21,458.41 | 111,163.40 | |
| Net Cash Provided (Used) by Investing Activities | 19,364.46 | 10,941.35 | 57,019.73 | 2,379.45 | 0.00 | 21,458.41 | 111,163.40 | 0.00 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (81,911.56) | (47,158.96) | 643,557.82 | (224,482.72) | 23,645.02 | (489,857.17) | (176,207.57) | 0.00 |
| Balances - Beginning | 829,748.51 | 853,827.79 | 2,490,518.26 | 306,231.69 | 191,054.21 | 1,931,759.75 | 6,603,140.21 | |
| Balances- Ending | 747,836.95 | 806,668.83 | 3,134,076.08 | 81,748.97 | 214,699.23 | 1,441,902.58 | 6,426,932.64 | 0.00 |

**MUNICIPALITY OF WINNER - Accrued**
**STATEMENT OF CASH FLOWS**
**PROPRIETARY FUNDS**
**For the Year Ended December 31, 2023**

| | Enterprise Funds | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Water Fund** | **Sewer Fund** | **Light Fund** | **Sanitation Fund** | **Airport Fund** | **Jail Fund** | **Totals** | **Internal Service Funds** |
| **RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:** | | | | | | | | |
| Operating Income (Loss) | (31,534.22) | 50,025.67 | 1,357,797.14 | (34,810.76) | (315,928.85) | 1,038,448.87 | 2,063,997.85 | |
| Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities: | | | | | | | | |
| Depreciation Expense | 274,988.71 | 277,733.62 | 208,327.37 | 44,019.08 | 267,779.56 | 430,516.68 | 1,503,365.02 | |
| (Increase) decrease in Receivables | (4,905.57) | (10,323.79) | 80,597.96 | (4,521.64) | | 29,278.79 | 90,125.75 | |
| (Increase) decrease in Inventories | 17,961.86 | (6,756.09) | 98,058.90 | | | | 109,264.67 | |
| (Increase) decrease in Pension Related Deferred Outflows | 6,122.57 | 10,398.06 | (2,879.36) | (29,312.01) | | 114,180.69 | 98,509.95 | |
| (Increase) decrease in Net Pension Asset | (26.07) | 87.71 | (298.01) | (373.29) | | 190.25 | (419.41) | |
| (Decrease) increase in Accounts and Other Payables | (106.65) | | (3,349.26) | (46,598.92) | | (6,707.50) | (56,762.33) | |
| (Decrease) increase in Accrued Wages and Taxes Payable | 1,856.81 | 20.64 | 437.03 | 44.88 | | 5,170.94 | 7,530.30 | |
| (Decrease) increase in Accrued Leave Payable | 311.67 | 2,553.86 | 10,911.41 | 1,639.78 | | (14,112.11) | 1,304.61 | |
| (Decrease) increase in Net Pension Liability | | | | | | | 0.00 | |
| (Decrease) increase in Pension Related Deferred Inflows | (4,181.43) | (6,741.13) | 1,119.58 | 18,659.13 | | (76,133.64) | (67,277.49) | |
| (Decrease) increase in Deposits | 2,625.00 | | 3,158.43 | | | 1,250.00 | 7,033.43 | |
| Net Cash Provided (Used) by Operating Activities | 263,112.68 | 316,998.55 | 1,753,881.19 | (51,253.75) | (48,149.29) | 1,522,082.97 | 3,756,672.35 | 0.00 |
| Noncash Investing, Capital and Financing Activities: | | | | | | | | |
| Loss on Disposal of Capital Assets Not Affecting Operating Income | | | | | | | 0.00 | |

**MUNICIPALITY OF WINNER**
**STATEMENT OF FIDUCIARY NET POSITION**
**December 31, 2023**

| | | Custodial Funds |
|---|---|---|
| **ASSETS:** | | |
| Cash and Cash Equivalents | $ | 13,164.36 |
| Investments, at Fair Value | | |
| Other Assets | | |
| TOTAL ASSETS | $ | 13,164.36 |
| **LIABILITIES:** | | |
| Accounts Payable and Other Payables | | |
| Amounts Held for Others | | |
| Due to Other Governments | | |
| TOTAL LIABILITIES | $ | 0.00 |
| **NET POSITION:** | | |
| Restricted for: | | |
| Individuals, organizations, and other governments | $ | 13,164.36 |
| ____________ (major category) | | |
| TOTAL NET POSITION | $ | 13,164.36 |

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

**MUNICIPALITY OF WINNER**
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITON**
**FIDUCIARY FUNDS**
**For the Year Ended December 31, 2023**

| | Custodial Funds |
|---|---|
| **ADDITIONS:** | |
| Other Additions | 427,371.68 |
| Total Additions | 427,371.68 |
| | |
| **DEDUCTIONS:** | |
| Other Deductions | 419,515.04 |
| Total Deductions | 419,515.04 |
| | |
| Change in Net Position | 7,856.64 |
| | |
| Net Position - Beginning | 5,307.72 |
| NET POSITON - ENDING | 13,164.36 |

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

# Required Supplementary Information

# REQUIRED SUPPLEMENTARY INFORMATION
## MUNICIPALITY OF WINNER
## BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
## GENERAL FUND
### For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| **Revenues:** | | | | |
| 310 Taxes: | | | | |
| 311 General Property Taxes | 636,200.00 | 636,200.00 | 628,150.32 | (8,049.68) |
| 312 Airflight Property Tax | | | | 0.00 |
| 313 General Sales and Use Taxes | 1,953,025.00 | 1,953,025.00 | 2,048,437.47 | 95,412.47 |
| 314 Gross Receipts Business Taxes | | | | 0.00 |
| 315 Amusement Taxes | | | | 0.00 |
| 317 Excise Tax | | | | 0.00 |
| 318 Tax Deed Revenue | | | | 0.00 |
| 319 Penalties and Interest on Delinquent Taxes | 0.00 | 0.00 | 3,134.82 | 3,134.82 |
| 320 Licenses and Permits | 24,000.00 | 24,000.00 | 30,004.84 | 6,004.84 |
| 330 Intergovernmental Revenue: | | | | |
| 331 Federal Grants | 0.00 | 0.00 | 37,103.31 | 37,103.31 |
| 332 Federal Shared Revenue | | | | 0.00 |
| 333 Federal Payments in Lieu of Taxes | | | | 0.00 |
| 334 State Grants | | | | 0.00 |
| 335 State Shared Revenue: | | | | |
| 335.01 Bank Franchise Tax | 9,000.00 | 9,000.00 | 14,112.54 | 5,112.54 |
| 335.02 Prorate License Fees | 4,500.00 | 4,500.00 | 13,195.45 | 8,695.45 |
| 335.03 Liquor Tax Reversion | 20,000.00 | 20,000.00 | 20,078.08 | 78.08 |
| 335.04 Motor Vehicle Licenses (5%) | 48,000.00 | 48,000.00 | 44,265.62 | (3,734.38) |
| 335.06 Fire Insurance Premiums Reversion | | | | 0.00 |
| 335.08 Local Government Highway and Bridge Fund | 85,000.00 | 85,000.00 | 91,239.20 | 6,239.20 |
| 335.09 911 Remittances | | | | 0.00 |
| 335.20 Other | | | | 0.00 |
| 336 State Payments in Lieu of Taxes | | | | 0.00 |
| 338 County Shared Revenue: | | | | |
| 338.01 County Road Tax (25%) | | | | 0.00 |
| 338.02 County Highway and Bridge Reserve Tax (25%) | | | | 0.00 |
| 338.03 County Wheel Tax | 7,200.00 | 7,200.00 | 7,295.55 | 95.55 |
| 338.99 Other | | | | 0.00 |
| 339 Other Intergovernmental Revenues | | | | 0.00 |
| 340 Charges for Goods and Services: | | | | |
| 341 General Government | 50,000.00 | 50,000.00 | 39,415.70 | (10,584.30) |
| 342 Public Safety | | | | 0.00 |
| 343 Highways and Streets | 20,000.00 | 20,000.00 | 11,371.12 | (8,628.88) |
| 344 Sanitation | | | | 0.00 |
| 345 Health | | | | 0.00 |
| 346 Culture and Recreation | 30,500.00 | 30,500.00 | 38,301.19 | 7,801.19 |
| 347 Ambulance | | | | 0.00 |
| 348 Cemetery | 34,100.00 | 34,100.00 | 26,463.00 | (7,637.00) |
| 349 Other | | | | 0.00 |

**REQUIRED SUPPLEMENTARY INFORMATION**
**MUNICIPALITY OF WINNER**
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**
**GENERAL FUND**
**For the Year Ended December 31, 2023**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| 350 Fines and Forfeits: | | | | |
| 351 Court Fines and Costs | 3,500.00 | 3,500.00 | 1,596.03 | (1,903.97) |
| 352 Animal Control Fines | | | | 0.00 |
| 353 Parking Meter Fines | | | | 0.00 |
| 354 Library | | | | 0.00 |
| 359 Other | | | | 0.00 |
| 360 Miscellaneous Revenue: | | | | |
| 361 Investment Earnings | 20,000.00 | 20,000.00 | 44,209.84 | 24,209.84 |
| 362 Rentals | 71,400.00 | 71,400.00 | 88,641.00 | 17,241.00 |
| 363 Special Assessments | 0.00 | 0.00 | 511.20 | 511.20 |
| 364 Maintenance Assessments | | | | 0.00 |
| 367 Contributions and Donations from Private Sources | | | | 0.00 |
| 368 Liquor Operating Agreement Income | | | | 0.00 |
| 369 Other | 20,000.00 | 20,000.00 | 24,046.88 | 4,046.88 |
| Total Revenue | 3,036,425.00 | 3,036,425.00 | 3,211,573.16 | 175,148.16 |
| **Expenditures:** | | | | |
| 410 General Government: | | | | |
| 411 Legislative | | | | 0.00 |
| 411.5 Contingency | 300,000.00 | 300,000.00 | | |
| Amount Transferred (Enter as Negative) | | (288,448.00) | | 11,552.00 |
| 412 Executive | 86,307.00 | 86,307.00 | 61,788.50 | 24,518.50 |
| 413 Elections | 750.00 | 850.00 | 808.65 | 41.35 |
| 414 Financial Administration | 482,436.00 | 488,036.00 | 484,885.11 | 3,150.89 |
| 419 Other | 179,294.00 | 179,294.00 | 168,225.92 | 11,068.08 |
| Total General Government | 1,048,787.00 | 766,039.00 | 715,708.18 | 50,330.82 |
| 420 Public Safety: | | | | |
| 421 Police | 938,348.00 | 938,348.00 | 863,851.90 | 74,496.10 |
| 422 Fire | 88,548.00 | 129,566.00 | 111,347.06 | 18,218.94 |
| 423 Protective Inspection | | | | 0.00 |
| 429 Other Protection | | | | 0.00 |
| Total Public Safety | 1,026,896.00 | 1,067,914.00 | 975,198.96 | 92,715.04 |
| 430 Public Works: | | | | |
| 431 Highways and Streets | 1,440,392.00 | 1,661,832.00 | 1,587,791.21 | 74,040.79 |
| 432 Sanitation | | | | 0.00 |
| 433 Water | | | | 0.00 |
| 434 Electricity | | | | 0.00 |
| 435 Airport | | | | 0.00 |
| 436 Parking Facilities | | | | 0.00 |
| 437 Cemeteries | 173,609.00 | 173,609.00 | 131,175.04 | 42,433.96 |
| 438 Natural Gas | | | | 0.00 |

**REQUIRED SUPPLEMENTARY INFORMATION**
**MUNICIPALITY OF WINNER**
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**
**GENERAL FUND**
**For the Year Ended December 31, 2023**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| 439 Transit | | | | 0.00 |
| Total Public Works | 1,614,001.00 | 1,835,441.00 | 1,718,966.25 | 116,474.75 |
| 440 Health and Welfare: | | | | |
| 441 Health | 5,276.00 | 5,276.00 | 4,692.46 | 583.54 |
| 442 Home Health | | | | 0.00 |
| 443 Mental Health Centers | | | | 0.00 |
| 444 Humane Society | | | | 0.00 |
| 445 Drug Education | | | | 0.00 |
| 446 Ambulance | | | | 0.00 |
| 447 Hospitals, Nursing Homes and Rest Homes | | | | 0.00 |
| 449 Other | | | | 0.00 |
| Total Health and Welfare | 5,276.00 | 5,276.00 | 4,692.46 | 583.54 |
| 450 Culture and Recreation: | | | | |
| 451 Recreation | 171,244.00 | 171,244.00 | 178,368.17 | (7,124.17) |
| 452 Parks | 376,475.00 | 376,475.00 | 371,870.29 | 4,604.71 |
| 455 Libraries | | | | 0.00 |
| 456 Auditorium | | | | 0.00 |
| 457 Historical Preservation | | | | 0.00 |
| 458 Museums | | | | 0.00 |
| Total Culture and Recreation | 547,719.00 | 547,719.00 | 550,238.46 | (2,519.46) |
| 460 Conservation and Development: | | | | |
| 463 Urban Redevelopment and Housing | | | | 0.00 |
| 465 Economic Development and Assistance (Industrial Development) | 209,557.00 | 229,847.00 | 182,801.26 | 47,045.74 |
| 466 Economic Opportunity | | | | 0.00 |
| Total Conservation and Development | 209,557.00 | 229,847.00 | 182,801.26 | 47,045.74 |
| 470 Debt Service | 85,795.00 | 85,795.00 | 85,792.24 | 2.76 |
| 480 Intergovernmental Expenditures | | | | 0.00 |
| 490 Miscellaneous: | | | | |
| 491 Judgements and Losses | | | | 0.00 |
| 492 Other Expenditures | | | | 0.00 |
| 493 Liquor Operating Agreements | | | | 0.00 |
| Total Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 4,538,031.00 | 4,538,031.00 | 4,233,397.81 | 304,633.19 |

**REQUIRED SUPPLEMENTARY INFORMATION**
**MUNICIPALITY OF WINNER**
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**
**GENERAL FUND**
**For the Year Ended December 31, 2023**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | **Original** | **Final** | **(Budgetary Basis)** | **Positive (Negative)** |
| Excess of Revenues Over (Under) Expenditures | (1,501,606.00) | (1,501,606.00) | (1,021,824.65) | 479,781.35 |
| **Other Financing Sources (Uses):** | | | | |
| 391.01 Transfers In | 1,100,000.00 | 1,100,000.00 | 1,000,000.00 | (100,000.00) |
| 391.03 Sale of Municipal Property | | | | 0.00 |
| 391.04 Compensation for Loss or Damage to Capital Assets | | | | 0.00 |
| 391.20 Long-Term Debt Issued | | | | 0.00 |
| 511 Transfers Out (Enter as negative) | | | | 0.00 |
| 512 Discount on Bonds Issued (Enter as negative) | | | | 0.00 |
| 513 Payments to Refunded Debt Escrow Agent (Enter as negative) | | | | 0.00 |
| Total Other Financing Sources (Uses) | 1,100,000.00 | 1,100,000.00 | 1,000,000.00 | (100,000.00) |
| 391.06/(514) Special Items | | | | 0.00 |
| 391.05/(515) Extraordinary Items | | | | 0.00 |
| Net Change in Fund Balances | (401,606.00) | (401,606.00) | (21,824.65) | 379,781.35 |
| Changes in Nonspendable | | | | 0.00 |
| Fund Balance - Beginning | 1,590,521.91 | 1,590,521.91 | 1,590,521.91 | 0.00 |
| Adjustments: | | | | |
| Move Prior A/R to Jail Fund | | | | 0.00 |
| Move Cash Reserve to Jail Fund | | | | 0.00 |
| | | | | 0.00 |
| Adjusted Fund Balance - Beginning | 1,590,521.91 | 1,590,521.91 | 1,590,521.91 | 0.00 |
| FUND BALANCE - ENDING | 1,188,915.91 | 1,188,915.91 | 1,568,697.26 | 379,781.35 |

# REQUIRED SUPPLEMENTARY INFORMATION
## MUNICIPALITY OF WINNER
## BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
## LIQUOR, LODGING & DINING SALES TAX FUND
## For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| **Revenues:** | | | | |
| 310 Taxes: | | | | |
| 311 General Property Taxes | | | | 0.00 |
| 312 Airflight Property Tax | | | | 0.00 |
| 313 General Sales and Use Taxes | 138,000.00 | 138,000.00 | 148,320.12 | 10,320.12 |
| 314 Gross Receipts Business Taxes | | | | 0.00 |
| 315 Amusement Taxes | | | | 0.00 |
| 317 Excise Tax | | | | 0.00 |
| 318 Tax Deed Revenue | | | | 0.00 |
| 319 Penalties and Interest on Delinquent Taxes | | | | 0.00 |
| 320 Licenses and Permits | | | | 0.00 |
| 330 Intergovernmental Revenue: | | | | |
| 331 Federal Grants | | | | 0.00 |
| 332 Federal Shared Revenue | | | | 0.00 |
| 333 Federal Payments in Lieu of Taxes | | | | 0.00 |
| 334 State Grants | | | | 0.00 |
| 335 State Shared Revenue: | | | | |
| 335.01 Bank Franchise Tax | | | | 0.00 |
| 335.02 Prorate License Fees | | | | 0.00 |
| 335.03 Liquor Tax Reversion | | | | 0.00 |
| 335.04 Motor Vehicle Licenses (5%) | | | | 0.00 |
| 335.06 Fire Insurance Premiums Reversion | | | | 0.00 |
| 335.08 Local Government Highway and Bridge Fund | | | | 0.00 |
| 335.09 911 Remittances | | | | 0.00 |
| 335.20 Other | | | | 0.00 |
| 336 State Payments in Lieu of Taxes | | | | 0.00 |
| 338 County Shared Revenue: | | | | |
| 338.01 County Road Tax (25%) | | | | 0.00 |
| 338.02 County Highway and Bridge Reserve Tax (25%) | | | | 0.00 |
| 338.03 County Wheel Tax | | | | 0.00 |
| 338.99 Other | | | | 0.00 |
| 339 Other Intergovernmental Revenues | | | | 0.00 |
| 340 Charges for Goods and Services: | | | | |
| 341 General Government | | | | 0.00 |
| 342 Public Safety | | | | 0.00 |
| 343 Highways and Streets | | | | 0.00 |
| 344 Sanitation | | | | 0.00 |
| 345 Health | | | | 0.00 |
| 346 Culture and Recreation | | | | 0.00 |
| 347 Ambulance | | | | 0.00 |
| 348 Cemetery | | | | 0.00 |
| 349 Other | | | | 0.00 |

**REQUIRED SUPPLEMENTARY INFORMATION**
**MUNICIPALITY OF WINNER**
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**
**LIQUOR, LODGING & DINING SALES TAX FUND**
**For the Year Ended December 31, 2023**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | **Original** | **Final** | **(Budgetary Basis)** | **Positive (Negative)** |
| 350 Fines and Forfeits: | | | | |
| 351 Court Fines and Costs | | | | 0.00 |
| 352 Animal Control Fines | | | | 0.00 |
| 353 Parking Meter Fines | | | | 0.00 |
| 354 Library | | | | 0.00 |
| 359 Other | | | | 0.00 |
| 360 Miscellaneous Revenue: | | | | |
| 361 Investment Earnings | | | | 0.00 |
| 362 Rentals | | | | 0.00 |
| 363 Special Assessments | | | | 0.00 |
| 364 Maintenance Assessments | | | | 0.00 |
| 367 Contributions and Donations from Private Sources | | | | 0.00 |
| 368 Liquor Operating Agreement Income | | | | 0.00 |
| 369 Other | | | | 0.00 |
| Total Revenue | 138,000.00 | 138,000.00 | 148,320.12 | 10,320.12 |
| **Expenditures:** | | | | |
| 410 General Government: | | | | |
| 411 Legislative | | | | 0.00 |
| 411.5 Contingency | | | | |
| Amount Transferred (Enter as Negative) | | | | 0.00 |
| 412 Executive | | | | 0.00 |
| 413 Elections | | | | 0.00 |
| 414 Financial Administration | | | | 0.00 |
| 419 Other | | | | 0.00 |
| Total General Government | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 Public Safety: | | | | |
| 421 Police | | | | 0.00 |
| 422 Fire | | | | 0.00 |
| 423 Protective Inspection | | | | 0.00 |
| 429 Other Protection | | | | 0.00 |
| Total Public Safety | 0.00 | 0.00 | 0.00 | 0.00 |
| 430 Public Works: | | | | |
| 431 Highways and Streets | | | | 0.00 |
| 432 Sanitation | | | | 0.00 |
| 433 Water | | | | 0.00 |
| 434 Electricity | | | | 0.00 |
| 435 Airport | | | | 0.00 |
| 436 Parking Facilities | | | | 0.00 |
| 437 Cemeteries | | | | 0.00 |
| 438 Natural Gas | | | | 0.00 |

**REQUIRED SUPPLEMENTARY INFORMATION**
**MUNICIPALITY OF WINNER**
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**
**LIQUOR, LODGING & DINING SALES TAX FUND**
**For the Year Ended December 31, 2023**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| 439 Transit | | | | 0.00 |
| Total Public Works | 0.00 | 0.00 | 0.00 | 0.00 |
| 440 Health and Welfare: | | | | |
| 441 Health | | | | 0.00 |
| 442 Home Health | | | | 0.00 |
| 443 Mental Health Centers | | | | 0.00 |
| 444 Humane Society | | | | 0.00 |
| 445 Drug Education | | | | 0.00 |
| 446 Ambulance | | | | 0.00 |
| 447 Hospitals, Nursing Homes and Rest Homes | | | | 0.00 |
| 449 Other | | | | 0.00 |
| Total Health and Welfare | 0.00 | 0.00 | 0.00 | 0.00 |
| 450 Culture and Recreation: | | | | |
| 451 Recreation | | | | 0.00 |
| 452 Parks | | | | 0.00 |
| 455 Libraries | | | | 0.00 |
| 456 Auditorium | | | | 0.00 |
| 457 Historical Preservation | | | | 0.00 |
| 458 Museums | | | | 0.00 |
| Total Culture and Recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 Conservation and Development: | | | | |
| 463 Urban Redevelopment and Housing | | | | 0.00 |
| 465 Economic Development and Assistance (Industrial Development) | | | | 0.00 |
| 466 Economic Opportunity | | | | 0.00 |
| Total Conservation and Development | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 Debt Service | 138,000.00 | 138,000.00 | 92,122.00 | 45,878.00 |
| 480 Intergovernmental Expenditures | | | | 0.00 |
| 490 Miscellaneous: | | | | |
| 491 Judgements and Losses | | | | 0.00 |
| 492 Other Expenditures | | | | 0.00 |
| 493 Liquor Operating Agreements | | | | 0.00 |
| Total Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 138,000.00 | 138,000.00 | 92,122.00 | 45,878.00 |

**REQUIRED SUPPLEMENTARY INFORMATION**
**MUNICIPALITY OF WINNER**
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**
**LIQUOR, LODGING & DINING SALES TAX FUND**
**For the Year Ended December 31, 2023**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Excess of Revenues Over (Under) Expenditures | 0.00 | 0.00 | 56,198.12 | 56,198.12 |
| **Other Financing Sources (Uses):** | | | | |
| 391.01 Transfers In | | | | 0.00 |
| 391.03 Sale of Municipal Property | | | | 0.00 |
| 391.04 Compensation for Loss or Damage to Capital Assets | | | | 0.00 |
| 391.20 Long-Term Debt Issued | | | | 0.00 |
| 511 Transfers Out (Enter as negative) | | | | 0.00 |
| 512 Discount on Bonds Issued (Enter as negative) | | | | 0.00 |
| 513 Payments to Refunded Debt Escrow Agent (Enter as negative) | | | | 0.00 |
| Total Other Financing Sources (Uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| 391.06/(514) Special Items | | | | 0.00 |
| 391.05/(515) Extraordinary Items | | | | 0.00 |
| Net Change in Fund Balances | 0.00 | 0.00 | 56,198.12 | 56,198.12 |
| Changes in Nonspendable | | | | 0.00 |
| Fund Balance - Beginning | 128,331.41 | 128,331.41 | 128,331.41 | 0.00 |
| Adjustments: | | | | |
| | | | | 0.00 |
| | | | | 0.00 |
| | | | | 0.00 |
| Adjusted Fund Balance - Beginning | 128,331.41 | 128,331.41 | 128,331.41 | 0.00 |
| FUND BALANCE - ENDING | 128,331.41 | 128,331.41 | 184,529.53 | 56,198.12 |

**REQUIRED SUPPLEMENTARY INFORMATION**
**MUNICIPALITY OF WINNER**
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**
**24/7 SOBRIETY FUND**
**For the Year Ended December 31, 2023**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| **Revenues:** | | | | |
| 310 Taxes: | | | | |
| 311 General Property Taxes | | | | 0.00 |
| 312 Airflight Property Tax | | | | 0.00 |
| 313 General Sales and Use Taxes | | | | 0.00 |
| 314 Gross Receipts Business Taxes | | | | 0.00 |
| 315 Amusement Taxes | | | | 0.00 |
| 317 Excise Tax | | | | 0.00 |
| 318 Tax Deed Revenue | | | | 0.00 |
| 319 Penalties and Interest on Delinquent Taxes | | | | 0.00 |
| 320 Licenses and Permits | | | | 0.00 |
| 330 Intergovernmental Revenue: | | | | |
| 331 Federal Grants | | | | 0.00 |
| 332 Federal Shared Revenue | | | | 0.00 |
| 333 Federal Payments in Lieu of Taxes | | | | 0.00 |
| 334 State Grants | | | | 0.00 |
| 335 State Shared Revenue: | | | | |
| 335.01 Bank Franchise Tax | | | | 0.00 |
| 335.02 Prorate License Fees | | | | 0.00 |
| 335.03 Liquor Tax Reversion | | | | 0.00 |
| 335.04 Motor Vehicle Licenses (5%) | | | | 0.00 |
| 335.06 Fire Insurance Premiums Reversion | | | | 0.00 |
| 335.08 Local Government Highway and Bridge Fund | | | | 0.00 |
| 335.09 911 Remittances | | | | 0.00 |
| 335.20 Other | | | | 0.00 |
| 336 State Payments in Lieu of Taxes | | | | 0.00 |
| 338 County Shared Revenue: | | | | |
| 338.01 County Road Tax (25%) | | | | 0.00 |
| 338.02 County Highway and Bridge Reserve Tax (25%) | | | | 0.00 |
| 338.03 County Wheel Tax | | | | 0.00 |
| 338.99 Other | | | | 0.00 |
| 339 Other Intergovernmental Revenues | | | | 0.00 |
| 340 Charges for Goods and Services: | | | | |
| 341 General Government | | | | 0.00 |
| 342 Public Safety | 33,486.00 | 33,486.00 | 23,965.50 | (9,520.50) |
| 343 Highways and Streets | | | | 0.00 |
| 344 Sanitation | | | | 0.00 |
| 345 Health | | | | 0.00 |
| 346 Culture and Recreation | | | | 0.00 |
| 347 Ambulance | | | | 0.00 |
| 348 Cemetery | | | | 0.00 |
| 349 Other | | | | 0.00 |

**REQUIRED SUPPLEMENTARY INFORMATION**
**MUNICIPALITY OF WINNER**
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**
**24/7 SOBRIETY FUND**
**For the Year Ended December 31, 2023**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| 350 Fines and Forfeits: | | | | |
| 351 Court Fines and Costs | | | | 0.00 |
| 352 Animal Control Fines | | | | 0.00 |
| 353 Parking Meter Fines | | | | 0.00 |
| 354 Library | | | | 0.00 |
| 359 Other | | | | 0.00 |
| 360 Miscellaneous Revenue: | | | | |
| 361 Investment Earnings | | | | 0.00 |
| 362 Rentals | | | | 0.00 |
| 363 Special Assessments | | | | 0.00 |
| 364 Maintenance Assessments | | | | 0.00 |
| 367 Contributions and Donations from Private Sources | | | | 0.00 |
| 368 Liquor Operating Agreement Income | | | | 0.00 |
| 369 Other | | | | 0.00 |
| Total Revenue | 33,486.00 | 33,486.00 | 23,965.50 | (9,520.50) |
| **Expenditures:** | | | | |
| 410 General Government: | | | | |
| 411 Legislative | | | | 0.00 |
| 411.5 Contingency Amount Transferred (Enter as Negative) | | | | 0.00 |
| 412 Executive | | | | 0.00 |
| 413 Elections | | | | 0.00 |
| 414 Financial Administration | | | | 0.00 |
| 419 Other | | | | 0.00 |
| Total General Government | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 Public Safety: | | | | |
| 421 Police | 33,486.00 | 33,486.00 | 29,314.26 | 4,171.74 |
| 422 Fire | | | | 0.00 |
| 423 Protective Inspection | | | | 0.00 |
| 429 Other Protection | | | | 0.00 |
| Total Public Safety | 33,486.00 | 33,486.00 | 29,314.26 | 4,171.74 |
| 430 Public Works: | | | | |
| 431 Highways and Streets | | | | 0.00 |
| 432 Sanitation | | | | 0.00 |
| 433 Water | | | | 0.00 |
| 434 Electricity | | | | 0.00 |
| 435 Airport | | | | 0.00 |
| 436 Parking Facilities | | | | 0.00 |
| 437 Cemeteries | | | | 0.00 |
| 438 Natural Gas | | | | 0.00 |

# REQUIRED SUPPLEMENTARY INFORMATION
## MUNICIPALITY OF WINNER
## BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
## 24/7 SOBRIETY FUND
## For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| 439 Transit | | | | 0.00 |
| Total Public Works | 0.00 | 0.00 | 0.00 | 0.00 |
| 440 Health and Welfare: | | | | |
| 441 Health | | | | 0.00 |
| 442 Home Health | | | | 0.00 |
| 443 Mental Health Centers | | | | 0.00 |
| 444 Humane Society | | | | 0.00 |
| 445 Drug Education | | | | 0.00 |
| 446 Ambulance | | | | 0.00 |
| 447 Hospitals, Nursing Homes and Rest Homes | | | | 0.00 |
| 449 Other | | | | 0.00 |
| Total Health and Welfare | 0.00 | 0.00 | 0.00 | 0.00 |
| 450 Culture and Recreation: | | | | |
| 451 Recreation | | | | 0.00 |
| 452 Parks | | | | 0.00 |
| 455 Libraries | | | | 0.00 |
| 456 Auditorium | | | | 0.00 |
| 457 Historical Preservation | | | | 0.00 |
| 458 Museums | | | | 0.00 |
| Total Culture and Recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 Conservation and Development: | | | | |
| 463 Urban Redevelopment and Housing | | | | 0.00 |
| 465 Economic Development and Assistance (Industrial Development) | | | | 0.00 |
| 466 Economic Opportunity | | | | 0.00 |
| Total Conservation and Development | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 Debt Service | | | | 0.00 |
| 480 Intergovernmental Expenditures | | | | 0.00 |
| 490 Miscellaneous: | | | | |
| 491 Judgements and Losses | | | | 0.00 |
| 492 Other Expenditures | | | | 0.00 |
| 493 Liquor Operating Agreements | | | | 0.00 |
| Total Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 33,486.00 | 33,486.00 | 29,314.26 | 4,171.74 |

**REQUIRED SUPPLEMENTARY INFORMATION**
**MUNICIPALITY OF WINNER**
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**
**24/7 SOBRIETY FUND**
**For the Year Ended December 31, 2023**

| | Budgeted Amounts Original | Budgeted Amounts Final | Actual Amounts (Budgetary Basis) | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|---|
| Excess of Revenues Over (Under) Expenditures | 0.00 | 0.00 | (5,348.76) | (5,348.76) |
| **Other Financing Sources (Uses):** | | | | |
| 391.01 Transfers In | | | | 0.00 |
| 391.03 Sale of Municipal Property | | | | 0.00 |
| 391.04 Compensation for Loss or Damage to Capital Assets | | | | 0.00 |
| 391.20 Long-Term Debt Issued | | | | 0.00 |
| 511 Transfers Out (Enter as negative) | | | | 0.00 |
| 512 Discount on Bonds Issued (Enter as negative) | | | | 0.00 |
| 513 Payments to Refunded Debt Escrow Agent (Enter as negative) | | | | 0.00 |
| Total Other Financing Sources (Uses) | 0.00 | 0.00 | 0.00 | 0.00 |
| 391.06/(514) Special Items | | | | 0.00 |
| 391.05/(515) Extraordinary Items | | | | 0.00 |
| Net Change in Fund Balances | 0.00 | 0.00 | (5,348.76) | (5,348.76) |
| Changes in Nonspendable | | | | 0.00 |
| Fund Balance - Beginning | 40,163.53 | 40,163.53 | 40,163.53 | 0.00 |
| Adjustments: | | | | |
| | | | | 0.00 |
| | | | | 0.00 |
| | | | | 0.00 |
| Adjusted Fund Balance - Beginning | 40,163.53 | 40,163.53 | 40,163.53 | 0.00 |
| FUND BALANCE - ENDING | 40,163.53 | 40,163.53 | 34,814.77 | (5,348.76) |

# REQUIRED SUPPLEMENTARY INFORMATION
## MUNICIPALITY OF WINNER
## BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
## 911 COMMUNICATIONS FUND
## For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| **Revenues:** | | | | |
| 310 Taxes: | | | | |
| 311 General Property Taxes | | | | 0.00 |
| 312 Airflight Property Tax | | | | 0.00 |
| 313 General Sales and Use Taxes | | | | 0.00 |
| 314 Gross Receipts Business Taxes | | | | 0.00 |
| 315 Amusement Taxes | | | | 0.00 |
| 317 Excise Tax | | | | 0.00 |
| 318 Tax Deed Revenue | | | | 0.00 |
| 319 Penalties and Interest on Delinquent Taxes | | | | 0.00 |
| 320 Licenses and Permits | | | | 0.00 |
| 330 Intergovernmental Revenue: | | | | |
| 331 Federal Grants | | | | 0.00 |
| 332 Federal Shared Revenue | | | | 0.00 |
| 333 Federal Payments in Lieu of Taxes | | | | 0.00 |
| 334 State Grants | | | | 0.00 |
| 335 State Shared Revenue: | | | | |
| 335.01 Bank Franchise Tax | | | | 0.00 |
| 335.02 Prorate License Fees | | | | 0.00 |
| 335.03 Liquor Tax Reversion | | | | 0.00 |
| 335.04 Motor Vehicle Licenses (5%) | | | | 0.00 |
| 335.06 Fire Insurance Premiums Reversion | | | | 0.00 |
| 335.08 Local Government Highway and Bridge Fund | | | | 0.00 |
| 335.09 911 Remittances | 315,500.00 | 315,500.00 | 345,962.32 | 30,462.32 |
| 335.20 Other | | | | 0.00 |
| 336 State Payments in Lieu of Taxes | | | | 0.00 |
| 338 County Shared Revenue: | | | | |
| 338.01 County Road Tax (25%) | | | | 0.00 |
| 338.02 County Highway and Bridge Reserve Tax (25%) | | | | 0.00 |
| 338.03 County Wheel Tax | | | | 0.00 |
| 338.99 Other | | | | 0.00 |
| 339 Other Intergovernmental Revenues | | | | 0.00 |
| 340 Charges for Goods and Services: | | | | |
| 341 General Government | | | | 0.00 |
| 342 Public Safety | | | | 0.00 |
| 343 Highways and Streets | | | | 0.00 |
| 344 Sanitation | | | | 0.00 |
| 345 Health | | | | 0.00 |
| 346 Culture and Recreation | | | | 0.00 |
| 347 Ambulance | | | | 0.00 |
| 348 Cemetery | | | | 0.00 |
| 349 Other | | | | 0.00 |

**REQUIRED SUPPLEMENTARY INFORMATION**
**MUNICIPALITY OF WINNER**
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**
**911 COMMUNICATIONS FUND**
**For the Year Ended December 31, 2023**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| 350 Fines and Forfeits: | | | | |
| 351 Court Fines and Costs | | | | 0.00 |
| 352 Animal Control Fines | | | | 0.00 |
| 353 Parking Meter Fines | | | | 0.00 |
| 354 Library | | | | 0.00 |
| 359 Other | | | | 0.00 |
| 360 Miscellaneous Revenue: | | | | |
| 361 Investment Earnings | 5,000.00 | 5,000.00 | 5,304.42 | 304.42 |
| 362 Rentals | | | | 0.00 |
| 363 Special Assessments | | | | 0.00 |
| 364 Maintenance Assessments | | | | 0.00 |
| 367 Contributions and Donations from Private Sources | | | | 0.00 |
| 368 Liquor Operating Agreement Income | | | | 0.00 |
| 369 Other | 0.00 | 0.00 | 271.82 | 271.82 |
| Total Revenue | 320,500.00 | 320,500.00 | 351,538.56 | 31,038.56 |
| **Expenditures:** | | | | |
| 410 General Government: | | | | |
| 411 Legislative | | | | 0.00 |
| 411.5 Contingency | | | | |
| Amount Transferred (Enter as Negative) | | | | 0.00 |
| 412 Executive | | | | 0.00 |
| 413 Elections | | | | 0.00 |
| 414 Financial Administration | | | | 0.00 |
| 419 Other | | | | 0.00 |
| Total General Government | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 Public Safety: | | | | |
| 421 Police | | | | 0.00 |
| 422 Fire | | | | 0.00 |
| 423 Protective Inspection | | | | 0.00 |
| 429 Other Protection | 819,006.00 | 819,006.00 | 679,111.94 | 139,894.06 |
| Total Public Safety | 819,006.00 | 819,006.00 | 679,111.94 | 139,894.06 |
| 430 Public Works: | | | | |
| 431 Highways and Streets | | | | 0.00 |
| 432 Sanitation | | | | 0.00 |
| 433 Water | | | | 0.00 |
| 434 Electricity | | | | 0.00 |
| 435 Airport | | | | 0.00 |
| 436 Parking Facilities | | | | 0.00 |
| 437 Cemeteries | | | | 0.00 |
| 438 Natural Gas | | | | 0.00 |

**REQUIRED SUPPLEMENTARY INFORMATION**
**MUNICIPALITY OF WINNER**
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**
**911 COMMUNICATIONS FUND**
**For the Year Ended December 31, 2023**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| 439 Transit | | | | 0.00 |
| Total Public Works | 0.00 | 0.00 | 0.00 | 0.00 |
| 440 Health and Welfare: | | | | |
| 441 Health | | | | 0.00 |
| 442 Home Health | | | | 0.00 |
| 443 Mental Health Centers | | | | 0.00 |
| 444 Humane Society | | | | 0.00 |
| 445 Drug Education | | | | 0.00 |
| 446 Ambulance | | | | 0.00 |
| 447 Hospitals, Nursing Homes and Rest Homes | | | | 0.00 |
| 449 Other | | | | 0.00 |
| Total Health and Welfare | 0.00 | 0.00 | 0.00 | 0.00 |
| 450 Culture and Recreation: | | | | |
| 451 Recreation | | | | 0.00 |
| 452 Parks | | | | 0.00 |
| 455 Libraries | | | | 0.00 |
| 456 Auditorium | | | | 0.00 |
| 457 Historical Preservation | | | | 0.00 |
| 458 Museums | | | | 0.00 |
| Total Culture and Recreation | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 Conservation and Development: | | | | |
| 463 Urban Redevelopment and Housing | | | | 0.00 |
| 465 Economic Development and Assistance (Industrial Development) | | | | 0.00 |
| 466 Economic Opportunity | | | | 0.00 |
| Total Conservation and Development | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 Debt Service | | | | 0.00 |
| 480 Intergovernmental Expenditures | | | | 0.00 |
| 490 Miscellaneous: | | | | |
| 491 Judgements and Losses | | | | 0.00 |
| 492 Other Expenditures | | | | 0.00 |
| 493 Liquor Operating Agreements | | | | 0.00 |
| Total Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 819,006.00 | 819,006.00 | 679,111.94 | 139,894.06 |

# REQUIRED SUPPLEMENTARY INFORMATION
## MUNICIPALITY OF WINNER
## BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
## 911 COMMUNICATIONS FUND
### For the Year Ended December 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - |
|---|---|---|---|---|
| | Original | Final | (Budgetary Basis) | Positive (Negative) |
| Excess of Revenues Over (Under) Expenditures | (498,506.00) | (498,506.00) | (327,573.38) | 170,932.62 |
| **Other Financing Sources (Uses):** | | | | |
| 391.01 Transfers In | 498,506.00 | 498,506.00 | 498,506.00 | 0.00 |
| 391.03 Sale of Municipal Property | | | | 0.00 |
| 391.04 Compensation for Loss or Damage to Capital Assets | | | | 0.00 |
| 391.20 Long-Term Debt Issued | | | | 0.00 |
| 511 Transfers Out (Enter as negative) | | | | 0.00 |
| 512 Discount on Bonds Issued (Enter as negative) | | | | 0.00 |
| 513 Payments to Refunded Debt Escrow Agent (Enter as negative) | | | | 0.00 |
| Total Other Financing Sources (Uses) | 498,506.00 | 498,506.00 | 498,506.00 | 0.00 |
| 391.06/(514) Special Items | | | | 0.00 |
| 391.05/(515) Extraordinary Items | | | | 0.00 |
| Net Change in Fund Balances | 0.00 | 0.00 | 170,932.62 | 170,932.62 |
| Changes in Nonspendable | | | | 0.00 |
| Fund Balance - Beginning | 592,682.64 | 592,682.64 | 592,682.64 | 0.00 |
| Adjustments: | | | | |
| | | | | 0.00 |
| | | | | 0.00 |
| | | | | 0.00 |
| Adjusted Fund Balance - Beginning | 592,682.64 | 592,682.64 | 592,682.64 | 0.00 |
| FUND BALANCE - ENDING | 592,682.64 | 592,682.64 | 763,615.26 | 170,932.62 |

# Supplementary Information

**MUNICIPALITY OF WINNER**
**SCHEDULE OF CHANGES IN LONG-TERM DEBT**
**For the Year Ended December 31, 2023**

| Indebtedness | Long-Term Debt 1-Jan-23 | Add New Debt | Less Debt Retired | Long-Term Debt 31-Dec-23 |
|---|---|---|---|---|
| **Governmental Long-Term Debt:** | | | | |
| 231.01 General Obligation Bonds | | | | |
| 231.02 Revenue Bonds | 876,934.32 | 0.00 | (148,792.16) | 728,142.16 |
| 231.03 Special Assessment Bonds | | | | |
| 236 Advance from Other Funds | | | | |
| 237 Other Long-Term Liabilities | 310,545.54 | 11,755.59 | (61,357.80) | 260,943.33 |
| 238 Net OPEB Obligation | | | | |
| **Enterprise Long-Term Debt: (only cash basis entities need to complete the enterprise section)** | | | | |
| 231.01 General Obligation Bonds | | | | |
| 231.02 Revenue Bonds | 4,642,539.40 | 0.00 | (251,912.13) | 4,390,627.27 |
| 231.03 Special Assessment Bonds | | | | |
| 235 Accrued Landfill Closure and Postclosure Care Costs | | | | |
| 236 Advance from Other Funds | | | | |
| 237 Other Long-Term Liabilities | 502,574.87 | 651,304.61 | (565,835.81) | 588,043.67 |
| 238 Net OPEB Obligation | | | | |
| **Total** | 6,332,594.13 | 663,060.20 | (1,027,897.90) | 5,967,756.43 |

Liabilities payable at December 31, 2023 are comprised of the following:

| | |
|---|---|
| General Obligation Refunding Bonds, Series 2016<br>Maturity Date: December 15, 2027<br>Fixed Interest Rate: 2.09%<br>Payable from Third Penny Sales Tax Fund and Pool Debt Service Fund | 440,000.00 |
| Sales Tax Revenue Bonds Series 2019<br>Maturity Date: December 1, 2039<br>Fixed Interest Rate: 3.0%<br>Payable from Jail Fund | 2,945,000.00 |
| USDA Rural Development Sales Tax Revenue Bonds Series 2017<br>Maturity Date: August 7, 2047<br>Fixed Interest Rate: 3.25%<br>Payable from General Fund | 288,142.16 |
| Winner School District Note for Office Building<br>Maturity Date: June 19, 2026<br>Fixed Interest Rate: 0.00%<br>Payable from General Fund | 45,000.00 |
| Lease Purchase Agreement with Kansas State Bank for 2019 Peterbilt Plow Truck<br>Maturity Date: February 20, 2024<br>Fixed Interest Rate: 4.2%<br>Payable from General Fund | 29,382.39 |
| SRF Loan, Series 2013 for Drinking Water<br>Maturity Date: July 15, 2045<br>Fixed Interest Rate: 3.25%<br>Payable from Water Fund | 214,919.07 |
| SRF Loan, Series 2006 for Clean Water<br>Maturity Date: April 15, 2028<br>Fixed Interest Rate: 3.25%<br>Payable from Sewer Fund | 320,317.42 |

| | |
|---|---|
| SRF Loan, Series 2012 for Clean Water<br>Maturity Date: January 15, 2033<br>Fixed Interest Rate: 3.00%<br>Payable from Sewer Fund | 200,511.70 |
| USDA Rural Development Water and Wastewater Revenue Bonds Series 2017<br>Maturity Date: August 10, 2057<br>Fixed Interest Rate: 2.75%<br>Payable from Sewer Fund | 709,879.08 |
| Lease Purchase Agreement with DitchWitch Financial Services for Ditch Witch JT10<br>Maturity Date: June 1, 2025<br>Fixed Interest Rate: 3.5%<br>Payable from Light Fund | 48,841.25 |
| Direct Boworring Purchase Agreement with Adani Systems, Inc.<br>Maturity Date: February 19, 2026<br>Fixed Interest Rate: 4.4%<br>Payable from Jail Fund | 79,837.77 |
| Direct Boworring Agreement with DitchWitch Financial Services<br>Maturity Date: February 19, 2027<br>Fixed Interest Rate: 8.99%<br>Payable from Electric Fund | 39,054.39 |
| Direct Borrowing Purchase Agreement<br>Tripp County for Recycling Center<br>Maturity Date: May 1, 2033<br>Fixed Interest Rate: 0.00%<br>Payable from Sanitation Fund | 200,000.00 |
| Right-To-Use Lease Payable - JD 333 Compact Loader<br>The Municipality entered into an agreement for a 333G Compact Track Loader with JD Financial. The lease is non-cancelable and in the event of default 1) equipment may need to be returned at the Municipality's expense and pay liquidated damages for loss of bargain and not as a penalty 2) if equipment is returned, the sum of a) all lease payments then due and payable; b) present value of remaining lease payments; c) cost to repair and refurbish equipment; d) unamortized amount of initial direct costs of originating and administering the lease 3) charge expenses incurred in connection with enforcement of remedies; 4) terminate rights under this lease and any other agreement with JD Financial | 8,115.94 |
| Right-To-Use Lease Payable - JD 544P Wheel Loader<br>The Municipality entered into an agreement for a JD 544P Wheel Loader with JD Financial. The lease is non-cancelable with an exception for non-appropriation of funds. | 59,820.56 |
| Right-To-Use Lease Payable - Altec Boom Truck<br>The Municipality entered into an agreement for an Altec Boom Truck with Altec Capital. The lease is non-cancelable with an exception for non-appropriation of funds. In the event of default a) equipment may need to be returned at the Municipality's expense and pay 1) all past due amounts and 2) all unpaid rent for the balance of the term of lease discounted at a rate of 2.5% per annum plus 3) the residual amount discounted at the rate of 2.5% | 68,667.34 |
| Compensated Absences: | |
| Payable from General Fund | 126,740.38 |
| Payable from Water Fund | 15,333.39 |
| Payable from Electric Fund | 35,461.57 |
| Payable from Sewer Fund | 12,400.65 |
| Payable from Sanitation Fund | 1,639.78 |
| Payable from Jail Fund | 78,691.59 |

**ANNUAL REPORT FOR CITY OF WINNER**
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

**GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS**

| | General Fund | Liquor, Lodging, & Dining Sales Tax Fund | 24/7 Sobriety Fund | 911 Communications Fund | Pool Debt Service Fund | Cemetery Perpetual Care Fund | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| **Beginning Balance** | 1,590,521.91 | 128,331.41 | 40,163.53 | 592,682.64 | 21,671.64 | 52,486.32 | 2,425,857.45 |
| **Revenues and Other Sources:** | | | | | | | |
| Taxes: | | | | | | | |
| Property Taxes | 628,150.32 | | | | 59,319.74 | | 687,470.06 |
| Airflight Property Tax | | | | | | | - |
| General Sales and Use Taxes | 2,048,437.47 | 148,320.12 | | | | | 2,196,757.59 |
| Penalties and Interest on Delinquent Taxes | 3,134.82 | | | | 254.49 | | 3,389.31 |
| Licenses and Permits | 30,004.84 | | | | | | 30,004.84 |
| Intergovernmental Revenues: | | | | | | | |
| Federal Grants | 37,103.31 | | | | | | 37,103.31 |
| State Grants | | | | | | | - |
| State Shared Revenue | 182,890.89 | | | 345,962.32 | | | 528,853.21 |
| County Shared Revenue | 7,295.55 | | | | | | 7,295.55 |
| Charges for Goods and Services: | | | | | | | |
| General Government | 39,415.70 | | | | | | 39,415.70 |
| Public Safety | | | 23,965.50 | | | | 23,965.50 |
| Highways and Streets | 11,371.12 | | | | | | 11,371.12 |
| Culture and Recreation | 38,301.19 | | | | | | 38,301.19 |
| Cemetery | 26,463.00 | | | | | 2,040.00 | 28,503.00 |
| Fines and Forfeits | | | | | | | |
| Court Fines and Forfeits | 1,596.03 | | | | | | 1,596.03 |
| Miscellaneous Revenue and Other Sources: | | | | | | | |
| Investment Earnings | 44,209.84 | | | 5,304.42 | | 658.78 | 50,173.04 |
| Rentals | 88,641.00 | | | | | | 88,641.00 |
| Special Assessments | 511.20 | | | | | | 511.20 |
| Other Revenues | 24,046.88 | | | 271.82 | | | 24,318.70 |
| Sale of Municipal Property | | | | | | | - |
| Compensation for Loss or Damage to Capital Assets | | | | | | | - |
| **Total Revenue and Other Sources** | 3,211,573.16 | 148,320.12 | 23,965.50 | 351,538.56 | 59,574.23 | 2,698.78 | 3,797,670.35 |
| **Expenditures and Other Uses:** | | | | | | | |
| Executive | 61,788.50 | | | | | | 61,788.50 |
| Elections | 808.65 | | | | | | 808.65 |
| Financial Administration | 484,885.11 | | | | | | 484,885.11 |
| Other General Government | 168,225.92 | | | | | | 168,225.92 |
| Police | 863,851.90 | | 29,314.26 | | | | 893,166.16 |
| Fire | 62,301.06 | | | | | | 62,301.06 |
| Other Protection | | | | 679,111.94 | | | 679,111.94 |
| Highways and Streets | 585,162.66 | | | | | | 585,162.66 |
| Cemeteries | 125,504.19 | | | | | | 125,504.19 |
| Health | 4,692.46 | | | | | | 4,692.46 |
| Recreation | 178,368.17 | | | | | | 178,368.17 |
| Parks | 327,712.95 | | | | | | 327,712.95 |
| Economic Development and Assistance (Industrial Development) | 182,173.49 | | | | | | 182,173.49 |
| Debt Service | 85,792.24 | 92,122.00 | | | 60,000.00 | | 237,914.24 |

**ANNUAL REPORT FOR CITY OF WINNER**
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

**GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS**

| | General Fund | Liquor, Lodging, & Dining Sales Tax Fund | 24/7 Sobriety Fund | 911 Communications Fund | Pool Debt Service Fund | Cemetery Perpetual Care Fund | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| Capital Outlay | 1,102,130.51 | | | | | | 1,102,130.51 |
| **Total Expenditures and Other Uses** | 4,233,397.81 | 92,122.00 | 29,314.26 | 679,111.94 | 60,000.00 | 0.00 | 5,093,946.01 |
| **Transfers In (Out)** | 1,000,000.00 | | | 498,506.00 | | | 1,498,506.00 |
| **Increase/Decrease in Fund Balance** | (21,824.65) | 56,198.12 | (5,348.76) | 170,932.62 | (425.77) | 2,698.78 | 202,230.34 |
| **Ending Balance:** | | | | | | | |
| Nonspendable | 82,460.59 | | | | | 50,000.00 | 132,460.59 |
| Restricted | | 184,529.53 | 34,814.77 | 763,615.26 | 21,245.87 | 5,185.10 | 1,009,390.53 |
| Assigned | | | | | | | - |
| Unassigned | 1,486,236.67 | | | | | | 1,486,236.67 |
| **Governmental Long-term Debt** | | | | | | | 989,085.49 |

**PROPRIETARY FUNDS--ACCRUAL BASIS**

| | Water Fund | Sewer Fund | Light Fund | Sanitation Fund | Airport Fund | Jail Fund |
|---|---|---|---|---|---|---|
| **Beginning Balance** | 3,509,404.41 | 3,129,871.01 | 4,836,415.45 | 346,971.07 | 7,124,493.41 | 6,999,043.78 |
| **Revenues** | 733,367.33 | 497,078.87 | 4,304,660.80 | 727,365.79 | 44,049.21 | 5,183,088.75 |
| **Expenses** | 743,682.78 | 471,223.68 | 2,889,569.80 | 752,394.04 | 315,928.85 | 4,212,752.57 |
| **Capital Contributions** | 547,015.86 | | | | 18,477.02 | |
| **Transfers In (Out)** | (100,000.00) | | (850,000.00) | 800,000.00 | | (1,348,506.00) |
| **Ending Balance:** | | | | | | |
| Net Investment in Capital Assets | 3,153,786.82 | 2,295,671.58 | 1,627,031.30 | 966,412.95 | 6,656,391.56 | 4,614,878.10 |
| Restricted for Debt Service | | 138,764.00 | | | | |
| Restricted for Equip Repair/Repl. | 402,500.00 | 402,500.00 | | | | |
| Restricted for SDRS Pension | 20,495.74 | 5,885.10 | 58,348.29 | 11,026.17 | | 233,987.21 |
| Unrestricted | 369,322.26 | 312,905.52 | 3,716,126.86 | 144,503.70 | 214,699.23 | 1,772,008.65 |
| **Long-term Debt** | 230,252.46 | 1,243,108.85 | 200,140.49 | 201,639.78 | | 3,103,529.36 |

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 605-842-2606.

Municipal funds are deposited as follows:

| Depository | Amount |
|---|---|
| First Fidelity | $ 8,951,609.00 |