

CITY OF CAWKER CITY, KANSAS

FINANCIAL STATEMENT

**FOR THE YEAR ENDED
DECEMBER 31, 2022**



LOYD GROUP, LLC

Certified Public Accountants

CITY OF CAWKER CITY, KANSAS
CITY OF THE THIRD CLASS
For the Year Ended December 31, 2022

Drew Duskie, Mayor

CITY COUNCIL

Doug Bader

Lisha Wiese

Cole Eberle

Barbara Wise

Carl Suter

CITY OFFICERS

Denelle Mick, Clerk

Chantz Martin, Attorney

Viki Aramendi, Treasurer

CITY OF CAWKER CITY, KANSAS
For the Year Ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Cawker City, Kansas 67437

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Cawker City, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other

records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
March 31, 2023

CITY OF CAWKER CITY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**Regulatory Basis**

For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	\$ 179,725	\$ 279,817	\$ 221,894	\$ 237,648	\$ 13,792	\$ 251,440
SPECIAL PURPOSE FUNDS:						
Library Fund	-	13,705	13,307	398	-	398
Special Highway Fund	18,698	11,811	5,544	24,965	-	24,965
Special Parks and Recreation Fund	1,196	1,934	1,628	1,502	-	1,502
Street Maint. and Reconstruction Fund	4,112	33,463	31,367	6,208	1,000	7,208
ARPA Grant Fund	26,472	33,040	-	59,512	-	59,512
Sales Tax Reserve Fund	88,069	70,274	-	158,343	-	158,343
Police Reserve Fund	15,868	-	597	15,271	-	15,271
Water Tower Project Fund	-	25,000	25,000	-	-	-
Storm Drain Project Fund	-	-	29,583	(29,583)	-	(29,583)
Storm Drain Reserve Fund	-	4,544	-	4,544	-	4,544
Fire Department Reserve Fund	9,807	3,658	5,847	7,618	-	7,618
Total Special Purpose Funds	164,222	197,429	112,873	248,778	1,000	249,778
CAPITAL PROJECTS FUND:						
Municipal Equipment Reserve Fund	26,675	12,644	9,579	29,740	1,524	31,264
BUSINESS FUNDS:						
Electric Utility Fund	61,463	524,476	517,484	68,455	5,477	73,932
Landfill Fund	17,540	58,636	58,463	17,713	-	17,713
Municipal Golf Course Fund	19,179	25,058	24,722	19,515	183	19,698
Sewer Utility Fund	48,638	66,940	68,191	47,387	1,074	48,461
Water Utility Fund	138,453	133,086	108,561	162,978	6,282	169,260
Electric Operations and Maintenance Reserve Fund	145,668	34,215	104,676	75,207	17,129	92,336
Water Reserve Fund	83,658	10,000	33,233	60,425	-	60,425
Total Business Funds	514,599	852,411	915,330	451,680	30,145	481,825
RELATED MUNICIPAL ENTITY:						
Library Board	38,656	27,171	21,782	44,045	-	44,045
Total Reporting Entity (Excluding Agency Funds)	\$ 923,877	\$ 1,369,472	\$ 1,281,458	\$ 1,011,891	\$ 46,461	\$ 1,058,352
COMPOSITION OF CASH:						
Petty Cash					\$	100
Checking Account - Farmers & Merchants State Bank						506,749
Certificates of Deposit - Farmers & Merchants State Bank						520,000
Related Municipal Entity						44,045
Total Cash						1,070,894
Less Agency Funds per Schedule 3						(12,542)
Total Reporting Entity (Excluding Agency Funds)					\$	1,058,352

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

CITY OF CAWKER CITY, KANSAS

NOTES TO FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Cawker City is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Cawker City (the City), a Municipal Financial Reporting Entity, and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the city and/or its constituents.

Library Board. The City of Cawker City Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City.

(b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

(c) Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing for the year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for 2021.

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

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

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2 and 3.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

A cash-basis violation did not occur in the Storm Drain Project Fund. This fund is waiting on reimbursement from state funding.

3. DEPOSITS AND INVESTMENTS

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

3. DEPOSITS AND INVESTMENTS (CONT.)

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

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City does not have investments at December 31, 2022.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the City's carrying amount of deposits was \$1,026,749 and the bank balance was \$1,060,296. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$810,396 was collateralized letters of credit with the City's financial institution.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest and Fees Paid
Golf Shed Lease Purchase	4.85%	01-12-18	\$ 48,181	2024	\$ 22,141	\$ -	\$ 7,139	\$ 15,002	\$ 1,086
Fire Truck Lease Purchase	3.86%	06-10-21	22,890	2026	22,890	-	4,234	18,656	896
John Deere Utility Tractor Lease Purchase	4.95%	07-03-19	51,911	2024	21,770	-	10,616	11,154	958
KDHE Revolving Loan	2.36%	09-01-12	255,926	2032	126,191	-	10,593	115,598	3,225
Electric Loan	0.25%	3/10/2021	100,000	2031	78,041	-	24,102	53,939	168
Total Contractual Indebtedness					\$ 271,033	\$ -	\$ 56,684	\$ 214,349	\$ 6,333

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

	Year						Total
	2023	2024	2025	2026	2027	2028 to 2032	
PRINCIPAL:							
Golf Shed Lease Purchase	\$ 7,490	\$ 7,512	\$ -	\$ -	\$ -	\$ -	\$ 15,002
Fire Truck Lease Purchase	4,399	4,570	4,751	4,936	-	-	18,656
John Deere Utility Tractor Lease Purchase	11,154	-	-	-	-	-	11,154
KDHE Revolving Loan	10,871	11,157	11,450	11,751	12,059	58,310	115,598
Electric Loan	6,961	6,027	6,190	6,358	6,531	21,872	53,939
Total Principal	40,875	29,266	22,391	23,045	18,590	80,182	214,349
INTEREST:							
Golf Shed Lease Purchase	735	368	-	-	-	-	1,103
Fire Truck Lease Purchase	730	560	379	193	-	-	1,862
John Deere Utility Tractor Lease Purchase	420	-	-	-	-	-	420
KDHE Revolving Loan	2,947	2,661	2,368	2,067	1,758	3,871	15,672
Electric Loan	1,347	1,185	1,022	854	671	966	6,045
Total Interest	6,179	4,774	3,769	3,114	2,429	4,837	25,102
TOTAL PRINCIPAL AND INTEREST	\$ 47,054	\$ 34,040	\$ 26,160	\$ 26,159	\$ 21,019	\$ 85,019	\$ 239,451

5. DEFINED BENEFIT PENSION PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.9% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$17,475 for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$193,576. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits - Health Care Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

(b) Death and Disability Other Post Employment Benefits

K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

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

(c) Other Employee Benefits

Vacation – Vacation leave shall be earned and accrued beginning with the date of employment. No vacation leave shall be taken until a new employee has completed six months of continuous service. Employees may use vacation leave in units of not less than one hour. Upon retirement, discharge, dismissal, or other circumstances of separation of an employee from his employment with the City, the City shall pay to such employee the value of any earned but unused vacation leave.

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

	Years of Service	
	0 to 9	10 +
Hours earned per month	6.67	10
Maximum accumulation	80	120
Equivalent work days	10	15

Sick leave – All full-time employees who work at least 40 hours or more per week, shall be entitled to sick leave with pay for absences resulting from personal illness, injuries, accidents or other physical incapacities, occurring either on or off the job. Sick leave, if not taken, shall accrue to no more than 480 hours at the end of each year. All excess sick days not used by the end of the year will be forfeited. Upon termination, no employee will be compensated for unused sick leave.

Amount of sick leave – Eligible employees shall earn eight hours of sick leave for each full month of service.

7. CLAIMS AND JUDGMENTS

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

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injury to employees, and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2021 to 2022 and there were no settlements that exceeded insurance coverage in the past three years.

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

8. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Electric Utility	General	K.S.A. 12-825d	\$ 25,000
Electric Utility	Municipal Equipment Reserve	K.S.A. 12-825d	5,000
Electric Utility	Electric Operations and Maint. Reserve	K.S.A. 12-825d	10,000
Water Utility	Water Reserve	K.S.A. 12-825d	10,000
Total			<u>\$ 50,000</u>

9. SUBSEQUENT EVENTS

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

CITY OF CAWKER CITY, KANSAS
REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

CITY OF CAWKER CITY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**Regulatory Basis****(Budgeted Funds Only)****For the Year Ended December 31, 2022**

	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GENERAL FUND:					
General Fund	\$ 425,630	\$ -	\$ 425,630	\$ 221,894	\$ (203,736)
SPECIAL PURPOSE FUNDS:					
Library Fund	13,307	-	13,307	13,307	-
Special Highway Fund	22,233	-	22,233	5,544	(16,689)
Special Parks and Recreation Fund	3,538	-	3,538	1,628	(1,910)
Street Maint. and Reconstruction Fund	39,989	-	39,989	31,367	(8,622)
BUSINESS FUNDS:					
Electric Utility Fund	517,501	-	517,501	517,484	(17)
Landfill Fund	74,283	-	74,283	58,463	(15,820)
Municipal Golf Course Fund	33,913	-	33,913	24,722	(9,191)
Sewer Utility Fund	106,210	-	106,210	68,191	(38,019)
Water Utility Fund	208,736	-	208,736	108,561	(100,175)

CITY OF CAWKER CITY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes -				
Ad valorem property tax	\$ 59,986	\$ 61,338	\$ 64,976	\$ (3,638)
Delinquent tax	8,085	7,022	2,700	4,322
Motor vehicle tax	17,008	16,886	13,943	2,943
Recreational vehicle tax	589	394	341	53
16/20M vehicle tax	499	514	445	69
Watercraft tax	493	367	375	(8)
Commercial vehicle tax	2,138	1,971	1,652	319
Local alcoholic liquor tax	1,371	1,934	1,600	334
Local sales tax	73,816	70,327	55,000	15,327
Other tax	-	3,957	5,000	(1,043)
Total Taxes	163,985	164,710	146,032	18,678
Licenses and Permits -				
Licenses and permits	2,335	2,140	2,800	(660)
Utility franchise fees	12,910	15,790	15,000	790
Total Licenses and Permits	15,245	17,930	17,800	130
Fines, Forfeitures and Penalties -				
Court fines	300	-	700	(700)
Use of Money and Property -				
Interest received	3,856	3,317	6,300	(2,983)
Other -				
Miscellaneous	7,251	6,905	8,000	(1,095)
Reimbursements	51,180	58,802	58,000	802
Sales and services	8,085	3,153	2,000	1,153
Total Other	66,516	68,860	68,000	860
Transfers In -				
Transfer from Electric Utility Fund	25,000	25,000	25,000	-
Total Receipts	274,902	279,817	\$ 263,832	\$ 15,985

CITY OF CAWKER CITY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Expenditures				
Administrative -				
Personal services	\$ 55,277	\$ 64,595	\$ 68,000	\$ (3,405)
Contractual services	47,495	50,789	50,000	789
Commodities	15,424	12,194	25,000	(12,806)
Capital outlay	6,120	6,720	147,405	(140,685)
Reimbursements	-	127	-	127
Refunds	-	33	-	33
Other	1,952	2,072	3,500	(1,428)
Total Administrative	126,268	136,530	293,905	(157,375)
Police -				
Contractual services	49	44	100	(56)
Street -				
Personal services	4,076	7,768	7,000	768
Contractual services	7,836	7,080	20,000	(12,920)
Commodities	12,070	4,341	22,000	(17,659)
Capital outlay	210	6,699	10,000	(3,301)
Street Sweeper Lease	-	-	1,710	(1,710)
Total Street	24,192	25,888	60,710	(34,822)
Park -				
Contractual services	173	-	2,500	(2,500)
Commodities	742	5,691	3,800	1,891
Total Park	915	5,691	6,300	(609)
Fire -				
Personal services	215	215	550	(335)
Contractual services	7,037	9,271	5,000	4,271
Commodities	2,728	1,368	1,150	218
Miscellaneous	222	160	-	160
Total Fire	10,202	11,014	6,700	4,314

CITY OF CAWKER CITY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2022			Variance - Over (Under)
	2021 Actual	Actual	Budget	
Expenditures (cont.)				
Municipal Court -				
Contractual services	\$ 2,584	\$ 2,584	\$ 2,600	\$ (16)
Public Housing -				
Personal services	36,203	30,812	49,000	(18,188)
Golf Course -				
Contractual services	2,335	5,123	3,000	2,123
Commodities	74	184	-	184
Total Golf Course	2,409	5,307	3,000	2,307
Debt Service -				
Lease-purchase	5,915	4,024	2,315	1,709
Loans	1,000	-	1,000	(1,000)
Total Debt Service	6,915	4,024	3,315	709
Transfer to Water Reserve Fund	13,399	-	-	-
Total Expenditures	223,136	221,894	\$ 425,630	\$ (203,736)
Receipts Over (Under) Expenditures	51,766	57,923		
Unencumbered Cash, Beginning	127,959	179,725		
Unencumbered Cash, Ending	\$ 179,725	\$ 237,648		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDLIBRARY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 9,218	\$ 9,754	\$ 10,332	\$ (578)
Delinquent tax	1,144	1,038	400	638
Motor vehicle tax	2,114	2,433	2,143	290
Recreational vehicle tax	73	58	52	6
16/20M vehicle tax	63	64	68	(4)
Watercraft tax	61	56	58	(2)
Commercial vehicle tax	264	302	254	48
Total Receipts	<u>12,937</u>	<u>13,705</u>	<u>13,307</u>	<u>398</u>
Expenditures				
Appropriation to Library	<u>12,937</u>	<u>13,307</u>	<u>\$ 13,307</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	398		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 398</u>		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL HIGHWAY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
State of Kansas gas tax	\$ 12,468	\$ 11,811	\$ 11,130	\$ 681
Expenditures				
Commodities	6,672	3,834	\$ 22,233	\$ (18,399)
Principal	-	1,710	-	1,710
Total Expenditures	6,672	5,544	\$ 22,233	\$ (16,689)
Receipts Over (Under) Expenditures	5,796	6,267		
Unencumbered Cash, Beginning	12,902	18,698		
Unencumbered Cash, Ending	\$ 18,698	\$ 24,965		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL PARKS AND RECREATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local alcoholic liquor tax	\$ 1,371	\$ 1,934	\$ 1,600	\$ 334
Expenditures				
Commodities	1,000	500	1,000	(500)
Miscellaneous	2,012	948	2,538	(1,590)
Total Expenditures	3,012	1,628	\$ 3,538	\$ (1,910)
Receipts Over (Under) Expenditures	(1,641)	306		
Unencumbered Cash, Beginning	2,837	1,196		
Unencumbered Cash, Ending	\$ 1,196	\$ 1,502		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDSTREET MAINTENANCE AND RECONSTRUCTION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 23,038	\$ 23,404	\$ 24,796	\$ (1,392)
Delinquent tax	3,116	2,793	1,225	1,568
Motor vehicle tax	5,218	6,068	5,355	713
Recreational vehicle tax	181	145	131	14
16/20M vehicle tax	153	158	171	(13)
Commercial vehicle tax	656	754	634	120
Watercraft tax	152	141	144	(3)
Total Receipts	<u>32,514</u>	<u>33,463</u>	<u>\$ 32,456</u>	<u>\$ 1,007</u>
Expenditures				
Personal services	15,925	16,597	\$ 18,000	\$ (1,403)
Contractual services	4,836	6,474	6,664	(190)
Commodities	15,759	6,586	13,615	(7,029)
Street Sweeper Lease	-	1,710	1,710	-
Total Expenditures	<u>36,520</u>	<u>31,367</u>	<u>\$ 39,989</u>	<u>\$ (8,622)</u>
Receipts Over (Under) Expenditures	(4,006)	2,096		
Unencumbered Cash, Beginning	<u>8,118</u>	<u>4,112</u>		
Unencumbered Cash, Ending	<u>\$ 4,112</u>	<u>\$ 6,208</u>		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDARPA GRANT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Grants and donations	\$ 33,040	\$ 33,040
Expenditures		
Contractual services	<u>6,568</u>	<u>-</u>
Receipts Over (Under) Expenditures	26,472	33,040
Unencumbered Cash, Beginning	<u>-</u>	<u>26,472</u>
Unencumbered Cash, Ending	<u>\$ 26,472</u>	<u>\$ 59,512</u>

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDSALES TAX RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Sales Tax	\$ 49,249	\$ 70,274
Transfer from Water Reserve Fund	<u>47,441</u>	<u>-</u>
Total Receipts	96,690	70,274
Expenditures		
Commodities	<u>8,621</u>	<u>-</u>
Receipts Over (Under) Expenditures	88,069	70,274
Unencumbered Cash, Beginning	<u>-</u>	<u>88,069</u>
Unencumbered Cash, Ending	<u>\$ 88,069</u>	<u>\$ 158,343</u>

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDPOLICE RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Grants and donations	\$ -	\$ -
Expenditures		
Commodities	-	597
Receipts Over (Under) Expenditures	-	(597)
Unencumbered Cash, Beginning	<u>15,868</u>	<u>15,868</u>
Unencumbered Cash, Ending	<u>\$ 15,868</u>	<u>\$ 15,271</u>

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDWATER TOWER PROJECT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Grants	\$ -	\$ 25,000
Expenditures		
Contractual services	<u>-</u>	<u>25,000</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDSTORM DRAIN PROJECT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Grants	\$ -	\$ -
Expenditures		
Contractual services	-	29,583
Receipts Over (Under) Expenditures	-	(29,583)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ (29,583)</u>

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDSTORM DRAIN RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Transfer frm Electric Utility Fund	\$ -	\$ 4,544
Expenditures		
Contractual services	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	4,544
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 4,544</u>

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDFIRE DEPARTMENT RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Grants	\$ 4,961	\$ 3,500
Donations	1,077	158
Sale of equipment	<u>4,100</u>	<u>-</u>
Total Receipts	<u>10,138</u>	<u>3,658</u>
Expenditures		
Contractual services	430	-
Miscellaneous	<u>9,741</u>	<u>5,847</u>
Total Expenditures	<u>10,171</u>	<u>5,847</u>
Receipts Over (Under) Expenditures	(33)	(2,189)
Unencumbered Cash, Beginning	<u>9,840</u>	<u>9,807</u>
Unencumbered Cash, Ending	<u>\$ 9,807</u>	<u>\$ 7,618</u>

CITY OF CAWKER CITY, KANSAS

CAPITAL PROJECT FUNDMUNICIPAL EQUIPMENT RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Transfer from Electric Utility Fund	\$ 5,000	\$ 5,000
Sales and Service	<u>12,050</u>	<u>7,644</u>
Total Receipts	<u>17,050</u>	<u>12,644</u>
Expenditures		
Contractual services	225	8,055
Capital outlay	<u>5,720</u>	<u>1,524</u>
Total Expenditures	<u>5,945</u>	<u>9,579</u>
Receipts Over (Under) Expenditures	11,105	3,065
Unencumbered Cash, Beginning	<u>15,570</u>	<u>26,675</u>
Unencumbered Cash, Ending	<u>\$ 26,675</u>	<u>\$ 29,740</u>

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDELECTRIC UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Sales to customers	\$ 480,905	\$ 522,958	\$ 444,000	\$ 78,958
Connection fees	930	810	1,200	(390)
Other	2,038	708	3,000	(2,292)
Total Receipts	<u>483,873</u>	<u>524,476</u>	<u>\$ 448,200</u>	<u>\$ 76,276</u>
Expenditures				
Personal services	173,413	166,943	\$ 174,500	\$ (7,557)
Contractual services	282,796	274,226	250,000	24,226
Commodities	16,922	31,920	25,000	6,920
Capital outlay	980	2,009	25,586	(23,577)
Refunds	-	71	100	(29)
Lease purchase	2,315	2,315	2,315	-
Transfer to Electric Operations and Maintenance Reserve Fund	10,000	10,000	10,000	-
Transfer to Municipal Equipment Reserve Fund	5,000	5,000	5,000	-
Transfer to General Fund	25,000	25,000	25,000	-
Total Expenditures	<u>516,426</u>	<u>517,484</u>	<u>\$ 517,501</u>	<u>\$ (17)</u>
Receipts Over (Under) Expenditures	(32,553)	6,992		
Unencumbered Cash, Beginning	<u>94,016</u>	<u>61,463</u>		
Unencumbered Cash, Ending	<u>\$ 61,463</u>	<u>\$ 68,455</u>		

CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2022</u>			<u>Variance - Over (Under)</u>
	<u>2021 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Service fee	\$ 57,799	\$ 58,636	<u>\$ 57,000</u>	<u>\$ 1,636</u>
Expenditures				
Contractual services	<u>56,042</u>	<u>58,463</u>	<u>\$ 74,283</u>	<u>\$ (15,820)</u>
Receipts Over (Under) Expenditures	1,757	173		
Unencumbered Cash, Beginning	<u>15,783</u>	<u>17,540</u>		
Unencumbered Cash, Ending	<u>\$ 17,540</u>	<u>\$ 17,713</u>		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDMUNICIPAL GOLF COURSE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022		Variance - Over (Under)
		Actual	Budget	
Receipts				
Cart storage rental fees	\$ 7,322	\$ 7,349	\$ 6,000	\$ 1,349
Membership fees	11,881	12,720	9,000	3,720
Miscellaneous	2,025	1,185	3,500	(2,315)
Donations	1,600	1,350	-	1,350
Weekday green fees	2,404	2,454	1,500	954
Total Receipts	25,232	25,058	\$ 20,000	\$ 5,058
Expenditures				
Personal services	4,718	7,090	\$ 2,500	\$ 4,590
Contractual services	3,795	5,176	4,500	676
Commodities	1,754	1,916	1,000	916
Lease purchase	2,315	2,315	17,688	(15,373)
Principal	6,787	7,126	7,139	(13)
Interest	1,438	1,099	1,086	13
Total Expenditures	20,807	24,722	\$ 33,913	\$ (9,191)
Receipts Over (Under) Expenditures	4,425	336		
Unencumbered Cash, Beginning	14,754	19,179		
Unencumbered Cash, Ending	\$ 19,179	\$ 19,515		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDSEWER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		<u>2022</u>		
	<u>2021</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts				
Sales to customers	\$ 64,822	\$ 66,940	\$ 61,000	\$ 5,940
Penalties	4,930	-	-	-
Total Receipts	<u>69,752</u>	<u>66,940</u>	<u>\$ 61,000</u>	<u>\$ 5,940</u>
Expenditures				
Personal services	10,932	11,183	\$ 10,000	\$ 1,183
Contractual services	16,407	31,658	20,325	11,333
Commodities	3,735	6,470	10,000	(3,530)
Capital outlay	1,960	2,747	49,443	(46,696)
Lease purchase	2,315	2,315	2,624	(309)
Principal	10,322	10,593	10,593	-
Interest	3,496	3,225	3,225	-
Total Expenditures	<u>49,167</u>	<u>68,191</u>	<u>\$ 106,210</u>	<u>\$ (38,019)</u>
Receipts Over (Under) Expenditures	20,585	(1,251)		
Unencumbered Cash, Beginning	<u>28,053</u>	<u>48,638</u>		
Unencumbered Cash, Ending	<u>\$ 48,638</u>	<u>\$ 47,387</u>		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDWATER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Sale of water	\$ 126,995	\$ 131,062	\$ 106,500	\$ 24,562
Connection fees	780	840	1,000	(160)
Miscellaneous	75	1,184	400	784
Total Receipts	<u>127,850</u>	<u>133,086</u>	<u>\$ 107,900</u>	<u>\$ 25,186</u>
Expenditures				
Personal services	6,906	14,774	\$ 8,800	\$ 5,974
Contractual services	52,678	50,560	65,000	(14,440)
Commodities	13,401	27,808	15,000	12,808
Capital outlay	980	2,083	106,421	(104,338)
Miscellaneous	867	1,021	1,200	(179)
Lease purchase	2,315	2,315	2,315	-
Transfer to Water Reserve Fund	7,500	10,000	10,000	-
Total Expenditures	<u>84,647</u>	<u>108,561</u>	<u>\$ 208,736</u>	<u>\$ (100,175)</u>
Receipts Over (Under) Expenditures	43,203	24,525		
Unencumbered Cash, Beginning	<u>95,250</u>	<u>138,453</u>		
Unencumbered Cash, Ending	<u>\$ 138,453</u>	<u>\$ 162,978</u>		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDELECTRIC OPERATIONS AND MAINTENANCE RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Transfer from Electric Utility Fund	\$ 10,000	\$ 10,000
Sales to customers	22,871	24,215
Bond/Loan proceeds	<u>100,000</u>	<u>-</u>
Total Receipts	<u>132,871</u>	<u>34,215</u>
Expenditures		
Contractual services	114,657	76,625
Commodities	-	63
Capital outlay	-	3,713
Principal	<u>22,113</u>	<u>24,275</u>
Total Expenditures	<u>136,770</u>	<u>104,676</u>
Receipts Over (Under) Expenditures	(3,899)	(70,461)
Unencumbered Cash, Beginning	<u>149,567</u>	<u>145,668</u>
Unencumbered Cash, Ending	<u>\$ 145,668</u>	<u>\$ 75,207</u>

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDWATER RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
Grants	\$ 25,000	\$ -
Transfer from Water Utility Fund	7,500	10,000
Transfer from General Fund	13,399	-
	<u>45,899</u>	<u>10,000</u>
Total Receipts		
Expenditures		
Contractual services	3,800	7,833
Miscellaneous	-	400
Transfer to Sales Tax Reserve Fund	47,441	25,000
	<u>51,241</u>	<u>33,233</u>
Total Expenditures		
Receipts Over (Under) Expenditures	(5,342)	(23,233)
Unencumbered Cash, Beginning	<u>89,000</u>	<u>83,658</u>
Unencumbered Cash, Ending	<u>\$ 83,658</u>	<u>\$ 60,425</u>

CITY OF CAWKER CITY, KANSAS

AGENCY FUNDSSCHEDULE OF RECEIPTS AND DISBURSEMENTSRegulatory Basis

For the Year Ended December 31, 2022

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Payroll Clearing Fund	\$ 3,027	\$ 266,436	\$ 266,653	\$ 2,810
Sales Tax Clearing Fund	1,019	16,600	16,587	1,032
Penalty Clearing Fund	-	4,693	4,693	-
Overpayment Deposit Clearing Fund	<u>7,801</u>	<u>2,999</u>	<u>2,100</u>	<u>8,700</u>
Total	<u>\$ 11,847</u>	<u>\$ 290,728</u>	<u>\$ 290,033</u>	<u>\$ 12,542</u>

CITY OF CAWKER CITY, KANSAS

RELATED MUNICIPAL ENTITYLIBRARY BOARDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>2021 Actual</u>	<u>2022 Actual</u>
Receipts		
Appropriations	\$ 13,193	\$ 13,340
Grants	123	134
Interest income	28	16
Donations	5,545	6,108
S.C.K.L.S.	<u>8,368</u>	<u>7,573</u>
Total Receipts	<u>27,257</u>	<u>27,171</u>
Expenditures		
Personal services	7,999	11,618
Books, periodicals and videos	4,037	4,788
Supplies	1,588	213
Miscellaneous	1,784	1,609
Education	418	1,073
Telephone and internet	490	1,182
Projects	<u>8,280</u>	<u>1,299</u>
Total Expenditures	<u>24,596</u>	<u>21,782</u>
Receipts Over (Under) Expenditures	2,661	5,389
Unencumbered Cash, Beginning	<u>35,995</u>	<u>38,656</u>
Unencumbered Cash, Ending	<u>\$ 38,656</u>	<u>\$ 44,045</u>