

**CITY OF CAWKER CITY, KANSAS**

**FINANCIAL STATEMENT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2021**



**LOYD GROUP, LLC**

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Certified Public Accountants

**CITY OF CAWKER CITY, KANSAS**  
**CITY OF THE THIRD CLASS**  
**For the Year Ended December 31, 2021**

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, 2021**

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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, 2021 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, 2021, 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, 2021, 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.

#### ***Other Matter***

The prior year's financial statement for the year ended December 31, 2020, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on April 21, 2021.

## ***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.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Cawker City, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued their report thereon dated April 21, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipalservices>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC  
Galva, KS  
April 11, 2022

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2021

	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
<b>GENERAL FUND:</b>						
General Fund	\$ 127,959	\$ 274,902	\$ 223,136	\$ 179,725	\$ 11,312	\$ 191,037
<b>SPECIAL PURPOSE FUNDS:</b>						
Library Fund	-	12,937	12,937	-	-	-
Special Highway Fund	12,902	12,468	6,672	18,698	-	18,698
Special Parks and Recreation Fund	2,837	1,371	3,012	1,196	-	1,196
Street Maint. and Reconstruction Fund	8,118	32,514	36,520	4,112	495	4,607
ARPA Grant Fund	-	33,040	6,568	26,472	-	26,472
Sales Tax Reserve Fund	-	96,690	8,621	88,069	-	88,069
Police Reserve Fund	15,868	-	-	15,868	-	15,868
Fire Department Reserve Fund	9,840	10,138	10,171	9,807	3,937	13,744
Total Special Purpose Funds	49,565	199,158	84,501	164,222	4,432	168,654
<b>CAPITAL PROJECTS FUND:</b>						
Municipal Equipment Reserve Fund	15,570	17,050	5,945	26,675	-	26,675
<b>BUSINESS FUNDS:</b>						
Electric Utility Fund	94,016	483,873	516,426	61,463	22,016	83,479
Landfill Fund	15,783	57,799	56,042	17,540	-	17,540
Municipal Golf Course Fund	14,754	25,232	20,807	19,179	-	19,179
Sewer Utility Fund	28,053	69,752	49,167	48,638	2,835	51,473
Water Utility Fund	95,250	127,850	84,647	138,453	3,681	142,134
Electric Operations and Maintenance Reserve Fund	149,567	132,871	136,770	145,668	-	145,668
Water Reserve Fund	89,000	44,899	50,241	83,658	-	83,658
Total Business Funds	486,422	942,276	914,100	514,599	28,532	543,131
<b>RELATED MUNICIPAL ENTITY:</b>						
Library Board	35,995	27,257	24,596	38,656	-	38,656
Total Reporting Entity (Excluding Agency Funds)	\$ 715,511	\$ 1,460,643	\$ 1,252,278	\$ 923,877	\$ 44,276	\$ 968,153
<b>COMPOSITION OF CASH:</b>						
Petty Cash						\$ 100
Checking Account - Farmers & Merchants State Bank						421,244
Certificates of Deposit - Farmers & Merchants State Bank						520,000
Related Municipal Entity						38,656
Total Cash						980,000
Less Agency Funds per Schedule 3						(11,847)
Total Reporting Entity (Excluding Agency Funds)						\$ 968,153

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, 2021

#### 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.

Senate Bill 13 repealed the tax lid law and introduced the use of a revenue neutral rate with an additional budget hearing required if the proposed tax levy exceeds the revenue neutral rate. These policy changes apply to the 2022 budget cycle. Additional information can be found in the Memo to State of Kansas Taxing Subdivisions (2021) at <https://admin.ks.gov/offices/oar/municipal-services>.

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***

No statutory violations noted in 2021.

## **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, 2021.

*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, 2021.

At December 31, 2021, the City's carrying amount of deposits was \$941,244 and the bank balance was \$953,665. 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 \$703,665 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, 2021, 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	\$ 28,928	\$ -	\$ 6,787	\$ 22,141	\$ 1,438
Fire Truck Lease Purchase	3.86%	06-10-21	22,890	2026	-	22,890	-	22,890	-
John Deere Utility Tractor Lease Purchase	4.95%	07-03-19	51,911	2024	31,874	-	10,104	21,770	1,469
Façade Improvement Loan	0.00%	09-13-17	5,000	2022	2,000	-	1,000	1,000	-
KDHE Revolving Loan	2.36%	09-01-12	255,926	2032	136,513	-	10,322	126,191	3,496
Electric Loan	0.25%	3/10/2021	100,000	2031	-	100,000	21,959	78,041	155
Total Contractual Indebtedness					\$ 199,315	\$ 122,890	\$ 50,172	\$ 272,033	\$ 6,558

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
	2022	2023	2024	2025	2026	2027 to 2031	2031 to 2032	
PRINCIPAL:								
Golf Shed Lease Purchase	\$ 7,139	\$ 7,490	\$ 7,512	\$ -	\$ -	\$ -	\$ -	\$ 22,141
Fire Truck Lease Purchase	4,234	4,399	4,570	4,751	4,936	-	-	22,890
John Deere Utility Tractor Lease Purchase	10,616	11,154	-	-	-	-	-	21,770
Façade Improvement Loan	1,000	-	-	-	-	-	-	1,000
KDHE Revolving Loan	10,593	10,871	11,157	11,450	11,751	63,550	6,819	126,191
Electric Loan	10,161	10,186	10,212	10,237	10,263	26,982	-	78,041
Total Principal	43,743	44,100	33,451	26,438	26,950	90,532	6,819	272,033
INTEREST:								
Golf Shed Lease Purchase	1,086	735	368	-	-	-	-	2,189
Fire Truck Lease Purchase	896	730	560	379	193	-	-	2,758
John Deere Utility Tractor Lease Purchase	958	420	-	-	-	-	-	1,378
KDHE Revolving Loan	3,225	2,947	2,661	2,368	2,067	5,540	89	18,897
Electric Loan	226	200	175	149	124	238	-	1,112
Total Interest	6,391	5,032	3,764	2,896	2,384	5,778	89	26,334
TOTAL PRINCIPAL AND INTEREST	\$ 50,134	\$ 49,132	\$ 37,215	\$ 29,334	\$ 29,334	\$ 96,310	\$ 6,908	\$ 298,367

## 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](http://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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were \$17,312 for the year ended December 31, 2021.

**Net Pension Liability.** At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was \$126,836. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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](http://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, 2021.

## 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 2020 to 2021 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
General	Water Reserve	K.S.A. 12-1,117	\$ 13,399
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	7,500
Water Reserve	Sales Tax Reserve		47,441
Total			<u>\$ 108,340</u>

## **9. COVID-19 NOTE**

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

As a result of COVID-19, the State of Kansas has received Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA). The SLFRF was received from the U.S. Department of Treasury. The City received SLFRF in the amount of \$33,040 during 2021. The SLFRF are to be used to strengthen and improve infrastructure and continue to support the recovery related to the public health emergency. Additional information and updates on ARPA SLFRF, which includes audit requirements, can be found at <https://home.treasury.gov/>.

## **10. 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, 2021**

## CITY OF CAWKER CITY, KANSAS

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****(Budgeted Funds Only)****For the Year Ended December 31, 2021**

	<b><u>Certified Budget</u></b>	<b><u>Adjustment for Qualifying Budget Credits</u></b>	<b><u>Total Budget for Comparison</u></b>	<b><u>Expenditures Chargeable to Current Year</u></b>	<b><u>Variance - Over (Under)</u></b>
GENERAL FUND:					
General Fund	\$ 482,696	\$ -	\$ 482,696	\$ 223,136	\$ (259,560)
SPECIAL PURPOSE FUNDS:					
Library Fund	13,112	-	13,112	12,937	(175)
Special Highway Fund	21,452	-	21,452	6,672	(14,780)
Special Parks and Recreation Fund	3,594	-	3,594	3,012	(582)
Street Maint. and Reconstruction Fund	38,002	-	38,002	36,520	(1,482)
BUSINESS FUNDS:					
Electric Utility Fund	616,259	-	616,259	516,426	(99,833)
Landfill Fund	73,496	-	73,496	56,042	(17,454)
Municipal Golf Course Fund	35,815	-	35,815	20,807	(15,008)
Sewer Utility Fund	108,660	-	108,660	49,167	(59,493)
Water Utility Fund	199,200	-	199,200	84,647	(114,553)

## CITY OF CAWKER CITY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes -				
Ad valorem property tax	\$ 72,378	\$ 59,986	\$ 65,097	\$ (5,111)
Delinquent tax	2,772	8,085	4,000	4,085
Motor vehicle tax	18,632	17,008	18,477	(1,469)
Recreational vehicle tax	420	589	461	128
16/20M vehicle tax	426	499	409	90
Watercraft tax	429	493	411	82
Commercial vehicle tax	2,105	2,138	2,123	15
Local alcoholic liquor tax	1,247	1,371	1,601	(230)
Local sales tax	89,619	73,816	108,348	(34,532)
Other tax	-	-	5,000	(5,000)
Total Taxes	188,028	163,985	205,927	(41,942)
Licenses and Permits -				
Licenses and permits	2,800	2,335	2,000	335
Utility franchise fees	10,462	12,910	15,000	(2,090)
Total Licenses and Permits	13,262	15,245	17,000	(1,755)
Fines, Forfeitures and Penalties -				
Court fines	100	300	700	(400)
Use of Money and Property -				
Interest received	6,317	3,856	5,400	(1,544)
Other -				
Miscellaneous	9,655	7,251	7,000	251
Reimbursements	57,034	51,180	62,267	(11,087)
Sales and services	5,200	8,085	2,000	6,085
Total Other	71,889	66,516	71,267	(4,751)
Transfers In -				
Transfer from Electric Utility Fund	25,000	25,000	25,000	-
Total Receipts	304,596	274,902	\$ 325,294	\$ (50,392)



## CITY OF CAWKER CITY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2021			Variance - Over (Under)
	2020 Actual	Actual	Budget	
Expenditures				
Administrative -				
Personal services	\$ 61,826	\$ 55,277	\$ 67,025	\$ (11,748)
Contractual services	44,438	47,495	50,000	(2,505)
Commodities	8,054	15,424	25,000	(9,576)
Capital outlay	4,785	6,120	114,179	(108,059)
Other	2,424	1,952	3,126	(1,174)
Total Administrative	121,527	126,268	259,330	(133,062)
Police -				
Contractual services	43	49	8,600	(8,551)
Street -				
Personal services	6,542	4,076	7,000	(2,924)
Contractual services	7,774	7,836	20,000	(12,164)
Commodities	16,044	12,070	22,000	(9,930)
Capital outlay	997	210	10,000	(9,790)
Total Street	31,357	24,192	59,000	(34,808)
Park -				
Contractual services	405	173	2,500	(2,327)
Commodities	970	742	3,800	(3,058)
Total Park	1,375	915	6,300	(5,385)
Fire -				
Personal services	161	215	550	(335)
Contractual services	5,917	7,037	4,000	3,037
Commodities	457	2,728	1,150	1,578
Miscellaneous	-	222	-	222
Total Fire	6,535	10,202	5,700	4,502

## CITY OF CAWKER CITY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Expenditures (cont.)				
Municipal Court -				
Contractual services	\$ 2,584	\$ 2,584	\$ 2,000	\$ 584
Public Housing -				
Personal services	40,896	36,203	44,650	(8,447)
Golf Course -				
Contractual services	1,508	2,335	3,000	(665)
Commodities	-	74	-	74
Total Golf Course	1,508	2,409	3,000	(591)
Debt Service -				
Lease-purchase	2,315	5,915	2,315	3,600
Loans	1,000	1,000	1,000	-
Total Debt Service	3,315	6,915	3,315	3,600
Transfer to Water Reserve Fund	34,042	13,399	90,801	(77,402)
Total Expenditures	243,182	223,136	\$ 482,696	\$ (259,560)
Receipts Over (Under) Expenditures	61,414	51,766		
Unencumbered Cash, Beginning	66,545	127,959		
Unencumbered Cash, Ending	\$ 127,959	\$ 179,725		

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 8,961	\$ 9,218	\$ 10,003	\$ (785)
Delinquent tax	434	1,144	400	744
Motor vehicle tax	2,372	2,114	2,287	(173)
Recreational vehicle tax	53	73	57	16
16/20M vehicle tax	56	63	51	12
Watercraft tax	54	61	51	10
Commercial vehicle tax	268	264	263	1
Total Receipts	12,198	12,937	\$ 13,112	\$ (175)
Expenditures				
Appropriation to Library	12,198	12,937	\$ 13,112	\$ (175)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021</u>		<u>Variance - Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State of Kansas gas tax	\$ 11,456	\$ 12,468	\$ 10,060	\$ 2,408
Expenditures				
Commodities	13,475	6,672	\$ 21,452	\$ (14,780)
Receipts Over (Under) Expenditures	(2,019)	5,796		
Unencumbered Cash, Beginning	14,921	12,902		
Unencumbered Cash, Ending	\$ 12,902	\$ 18,698		

## 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, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		<u>Variance -</u>
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Local alcoholic liquor tax	\$ 1,247	\$ 1,371	\$ 1,601	\$ (230)
Expenditures				
Commodities	500	1,000	\$ 1,000	\$ -
Miscellaneous	661	2,012	2,594	(582)
Total Expenditures	1,235	3,012	\$ 3,594	\$ (582)
Receipts Over (Under) Expenditures	12	(1,641)		
Unencumbered Cash, Beginning	2,825	2,837		
Unencumbered Cash, Ending	\$ 2,837	\$ 1,196		

## 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, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Ad valorem property tax	\$ 22,215	\$ 23,038	\$ 25,000	\$ (1,962)
Delinquent tax	1,227	3,116	-	3,116
Motor vehicle tax	5,785	5,218	5,671	(453)
Recreational vehicle tax	130	181	142	39
16/20M vehicle tax	136	153	126	27
Commercial vehicle tax	652	656	652	4
Watercraft tax	131	152	126	26
Total Receipts	<u>30,276</u>	<u>32,514</u>	<u>\$ 31,717</u>	<u>\$ 797</u>
Expenditures				
Personal services	16,447	15,925	\$ 19,000	\$ (3,075)
Contractual services	6,432	4,836	6,000	(1,164)
Commodities	11,349	15,759	13,002	2,757
Total Expenditures	<u>34,228</u>	<u>36,520</u>	<u>\$ 38,002</u>	<u>\$ (1,482)</u>
Receipts Over (Under) Expenditures	(3,952)	(4,006)		
Unencumbered Cash, Beginning	<u>12,070</u>	<u>8,118</u>		
Unencumbered Cash, Ending	<u>\$ 8,118</u>	<u>\$ 4,112</u>		

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts		
Grants and donations	\$ -	\$ 33,040
Expenditures		
Contractual services	<u>-</u>	<u>6,568</u>
Receipts Over (Under) Expenditures	-	26,472
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 26,472</u>

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts		
Sales Tax	\$ -	\$ 49,249
Transfer from Water Reserve Fund	-	47,441
Total Receipts	-	96,690
Expenditures		
Commodities	-	8,621
Receipts Over (Under) Expenditures	-	88,069
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 88,069



## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts		
Grants and donations	\$ 15,840	\$ -
Expenditures		
Commodities	245	-
Capital outlay	8,568	-
Public health and safety	20,682	-
Total Expenditures	29,495	-
Receipts Over (Under) Expenditures	(13,655)	-
Unencumbered Cash, Beginning	29,523	15,868
Unencumbered Cash, Ending	\$ 15,868	\$ 15,868

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts		
Grants	\$ 6,396	\$ 4,961
Donations	930	1,077
Sale of equipment	<u>2,300</u>	<u>4,100</u>
Total Receipts	<u>9,626</u>	<u>10,138</u>
Expenditures		
Contractual services	-	430
Miscellaneous	<u>6,900</u>	<u>9,741</u>
Total Expenditures	<u>6,900</u>	<u>10,171</u>
Receipts Over (Under) Expenditures	2,726	(33)
Unencumbered Cash, Beginning	<u>7,114</u>	<u>9,840</u>
Unencumbered Cash, Ending	<u>\$ 9,840</u>	<u>\$ 9,807</u>

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts		
Transfer from Electric Utility Fund	\$ 5,000	\$ 5,000
Sales and Service	<u>-</u>	<u>12,050</u>
Total Receipts	<u>5,000</u>	<u>17,050</u>
Expenditures		
Contractual services	524	225
Capital outlay	<u>13,000</u>	<u>5,720</u>
Total Expenditures	<u>13,524</u>	<u>5,945</u>
Receipts Over (Under) Expenditures	(8,524)	11,105
Unencumbered Cash, Beginning	<u>24,094</u>	<u>15,570</u>
Unencumbered Cash, Ending	<u>\$ 15,570</u>	<u>\$ 26,675</u>

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		<u>Variance -</u>
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Sales to customers	\$ 445,728	\$ 480,905	\$ 480,000	\$ 905
Connection fees	995	930	1,200	(270)
Other	3,806	2,038	3,000	(962)
Total Receipts	450,529	483,873	\$ 484,200	\$ (327)
Expenditures				
Personal services	172,379	173,413	\$ 173,791	\$ (378)
Contractual services	250,673	282,796	243,500	39,296
Commodities	15,754	16,922	24,000	(7,078)
Capital outlay	30,323	980	132,553	(131,573)
Refunds	34	-	100	(100)
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	511,478	516,426	\$ 616,259	\$ (99,833)
Receipts Over (Under) Expenditures	(60,949)	(32,553)		
Unencumbered Cash, Beginning	154,965	94,016		
Unencumbered Cash, Ending	\$ 94,016	\$ 61,463		

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021</u>		<u>Variance - Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Service fee	\$ 56,058	\$ 57,799	\$ 57,300	\$ 499
Expenditures				
Contractual services	54,971	56,042	\$ 73,496	\$ (17,454)
Receipts Over (Under) Expenditures	1,087	1,757		
Unencumbered Cash, Beginning	14,696	15,783		
Unencumbered Cash, Ending	\$ 15,783	\$ 17,540		

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		<u>Variance -</u>
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Cart storage rental fees	\$ 6,008	\$ 7,322	\$ 6,000	\$ 1,322
Membership fees	8,735	11,881	9,500	2,381
Miscellaneous	1,783	2,025	5,000	(2,975)
Sale of equipment	5,000	-	-	-
Donations	1,090	1,600	-	1,600
Weekday green fees	2,761	2,404	1,500	904
Total Receipts	<u>25,377</u>	<u>25,232</u>	<u>\$ 22,000</u>	<u>\$ 3,232</u>
Expenditures				
Personal services	1,950	4,718	\$ 3,047	\$ 1,671
Contractual services	3,658	3,795	4,500	(705)
Commodities	1,348	1,754	250	1,504
Lease purchase	4,945	2,315	19,793	(17,478)
Principal	6,454	6,787	6,804	(17)
Interest	1,772	1,438	1,421	17
Total Expenditures	<u>20,127</u>	<u>20,807</u>	<u>\$ 35,815</u>	<u>\$ (15,008)</u>
Receipts Over (Under) Expenditures	5,250	4,425		
Unencumbered Cash, Beginning	<u>9,504</u>	<u>14,754</u>		
Unencumbered Cash, Ending	<u>\$ 14,754</u>	<u>\$ 19,179</u>		

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		<u>Variance -</u>
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Sales to customers	\$ 59,016	\$ 64,822	\$ 59,419	\$ 5,403
Penalties	-	4,930	-	4,930
Total Receipts	<u>59,016</u>	<u>69,752</u>	<u>\$ 59,419</u>	<u>\$ 10,333</u>
Expenditures				
Personal services	19,715	10,932	\$ 12,066	\$ (1,134)
Contractual services	13,722	16,407	20,550	(4,143)
Commodities	3,574	3,735	10,000	(6,265)
Capital outlay	19,917	1,960	49,526	(47,566)
Lease purchase	2,315	2,315	2,700	(385)
Principal	10,058	10,322	10,322	-
Interest	3,760	3,496	3,496	-
Total Expenditures	<u>73,061</u>	<u>49,167</u>	<u>\$ 108,660</u>	<u>\$ (59,493)</u>
Receipts Over (Under) Expenditures	(14,045)	20,585		
Unencumbered Cash, Beginning	<u>42,098</u>	<u>28,053</u>		
Unencumbered Cash, Ending	<u>\$ 28,053</u>	<u>\$ 48,638</u>		

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		<u>2021</u>		
	<u>2020</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Sale of water	\$ 106,601	\$ 126,995	\$ 104,000	\$ 22,995
Connection fees	900	780	1,200	(420)
Miscellaneous	500	75	400	(325)
Penalties	<u>4,672</u>	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>
Total Receipts	<u>112,673</u>	<u>127,850</u>	<u>\$ 110,600</u>	<u>\$ 17,250</u>
Expenditures				
Personal services	8,787	6,906	\$ 5,000	\$ 1,906
Contractual services	54,025	52,678	80,550	(27,872)
Commodities	13,977	13,401	20,000	(6,599)
Capital outlay	4,950	980	82,835	(81,855)
Miscellaneous	860	867	1,000	(133)
Lease purchase	2,315	2,315	2,315	-
Transfer to Water Reserve Fund	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Total Expenditures	<u>92,414</u>	<u>84,647</u>	<u>\$ 199,200</u>	<u>\$ (114,553)</u>
Receipts Over (Under) Expenditures	20,259	43,203		
Unencumbered Cash, Beginning	<u>74,991</u>	<u>95,250</u>		
Unencumbered Cash, Ending	<u>\$ 95,250</u>	<u>\$ 138,453</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, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts		
Sale of equipment	\$ 3,800	\$ -
Transfer from Electric Utility Fund	10,000	10,000
Sales to customers	-	22,871
Bond/Loan proceeds	<u>-</u>	<u>100,000</u>
Total Receipts	<u>13,800</u>	<u>132,871</u>
Expenditures		
Contractual services	11,825	114,657
Commodities	12,418	-
Capital outlay	36,600	-
Principal	<u>-</u>	<u>22,113</u>
Total Expenditures	<u>60,843</u>	<u>136,770</u>
Receipts Over (Under) Expenditures	(47,043)	(3,899)
Unencumbered Cash, Beginning	<u>196,610</u>	<u>149,567</u>
Unencumbered Cash, Ending	<u>\$ 149,567</u>	<u>\$ 145,668</u>

## CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDWATER RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts		
Grants	\$ -	\$ 25,000
Transfer from Water Utility Fund	7,500	7,500
Transfer from General Fund	<u>34,042</u>	<u>13,399</u>
Total Receipts	<u>41,542</u>	<u>45,899</u>
Expenditures		
Contractual services	2,500	3,800
Transfer to Sales Tax Reserve Fund	<u>-</u>	<u>47,441</u>
Total Expenditures	<u>2,500</u>	<u>51,241</u>
Receipts Over (Under) Expenditures	39,042	(5,342)
Unencumbered Cash, Beginning	<u>49,958</u>	<u>89,000</u>
Unencumbered Cash, Ending	<u>\$ 89,000</u>	<u>\$ 83,658</u>

## CITY OF CAWKER CITY, KANSAS

AGENCY FUNDSSCHEDULE OF RECEIPTS AND DISBURSEMENTSRegulatory Basis

For the Year Ended December 31, 2021

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Payroll Clearing Fund	\$ 3,494	\$ 254,940	\$ 255,407	\$ 3,027
Sales Tax Clearing Fund	982	15,033	14,996	1,019
Penalty Clearing Fund	-	4,930	4,930	-
Overpayment Deposit Clearing Fund	<u>6,601</u>	<u>3,000</u>	<u>1,800</u>	<u>7,801</u>
Total	<u>\$ 11,077</u>	<u>\$ 277,903</u>	<u>\$ 277,133</u>	<u>\$ 11,847</u>

## CITY OF CAWKER CITY, KANSAS

RELATED MUNICIPAL ENTITYLIBRARY BOARDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020 Actual</u>	<u>2021 Actual</u>
Receipts		
Appropriations	\$ 12,198	\$ 13,193
Grants	129	123
Interest income	94	28
Donations	5,515	5,545
S.C.K.L.S.	<u>5,941</u>	<u>8,368</u>
Total Receipts	<u>23,877</u>	<u>27,257</u>
Expenditures		
Personal services	8,380	7,999
Books, periodicals and videos	2,662	4,037
Supplies	1,198	1,588
Miscellaneous	1,791	1,784
Education	369	418
Telephone and internet	414	490
Projects	<u>8,152</u>	<u>8,280</u>
Total Expenditures	<u>22,966</u>	<u>24,596</u>
Receipts Over (Under) Expenditures	911	2,661
Unencumbered Cash, Beginning	<u>35,084</u>	<u>35,995</u>
Unencumbered Cash, Ending	<u>\$ 35,995</u>	<u>\$ 38,656</u>