CITY OF LAKE QUIVIRA, KANSAS

Financial Statements

For the Year Ended December 31, 2023

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CITY OF LAKE QUIVIRA, KANSAS
Financial Statements
For the Year Ended December 31, 2023

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GORDONCPA
AUDITING
ACCOUNTING
CONSULTING

4205 W 6th St Ste C
Lawrence, KS 66049

(785) 371-4847
cpagordon.com

INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Lake Quivira, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Lake Quivira, Kansas, (the City), as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of 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, 2023, or the 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* 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 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 and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for 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 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.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

April 3, 2024

CITY OF LAKE QUIVIRA, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Adjustments	Receipts	Expenditures	Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ 545,252	$ -	$ 4,460,105	$ 3,336,217	$ 1,669,140	$ 899,154	$ 2,568,294
Special Purpose Funds:							
Special Highway	2,144	-	27,330	-	29,474	-	29,474
Special Parks and Recreation	755	-	14,465	15,220	-	-	-
ARPA	142,384	-	-	-	142,384	-	142,384
Capital Improvement	-	-	271,556	-	271,556	-	271,556
Equipment Reserve	-	-	1,910	-	1,910	-	1,910
Total	$ 690,535	$ -	$ 4,775,366	$ 3,351,437	$ 2,114,464	$ 899,154	$ 3,013,618

COMPOSITION OF CASH:

Community First Bank	
Checking	$ 1,206,096
Certificate of Deposit	1,562,865
Capital Federal Bank	
Certificate of Deposit	244,657
Total	$ 3,013,618

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

NOTE 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

The City of Lake Quivira (the City) is a municipal corporation governed by a mayor and a five-member council. These financial statements present the City and its related municipal entities for which the government is considered to be financially accountable. The City has no related municipal entities.

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year ended December 31, 2023:

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.

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 City 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 City did hold a revenue neutral rate hearing for this year.

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

The statutes allow for the city council 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. The budget was not amended for the year ending December 31, 2023.

The statutes permit transferring budgeted amounts between accounts 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 the prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for the ARPA, Capital Improvement or Equipment Reserve funds.

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

NOTE 2 - Deposits and Investments

Deposits. 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.

Investments. 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. As of December 31, 2023, the City held no such investments.

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.

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, except during designated "peak periods" when required coverage is 50%. The City has no designated "peak periods." All deposits were legally secured as of December 31, 2023.

As of December 31, 2023, the City's carrying amount of deposits was $3,013,618 and the bank balance was $3,235,962. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $494,657 was covered by federal depository insurance, and the balance of $2,741,305 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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. The City had no investments as of December 31, 2023.

NOTE 3 - 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% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F 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 Death and Disability Program) and the statutory contribution rate was 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $8,443 for KPERS and $43,633 for KP&F the year ended December 31, 2023.

Net Pension Liability. As of December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $78,483 and $395,017 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 4 - Long-Term Debt

Changes in Long-term Debt. During the year ended December 31, 2023, the following changes occurred in long-term debt:

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding	Interest Paid
Temporary Notes	$ 1,051,000	$2,460,000	$ -	$ 3,511,000	$ 17,131
Contractual Obligation	935,770	-	91,384	844,386	35,220
Total	$ 1,986,770	$2,460,000	$ 91,384	$ 4,355,386	$ 52,351

NOTE 4 - Long-Term Debt (Continued)

General Obligation Temporary Notes. On October 18, 2023 the City issued Series 2023 General Obligation Temporary Notes in the amount of $2,460,000. The proceeds were used to finance the improvements of the dam/spillway. The notes carry a 4.73% interest rate and is scheduled to mature on December 1, 2025.

General obligation bonds currently outstanding are as follows:

Temporary Notes	Interest Rate	Amount Outstanding	Original Amount	Date of Issue	Final Maturity
Series 2021	1.63%	$ 1,051,000	$1,151,000	12/29/2021	12/1/2025
Series 2023	4.73%	2,460,000	2,460,000	10/18/2023	12/1/2025
Total		$ 3,511,000	$3,611,000		

The annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ending December 31,	Principal	Interest	Total
2024	-	148,990	148,990
2025	3,511,000	135,094	3,646,094
Total	$3,511,000	$284,084	$3,795,084

Contractual Obligation. On March 25, 2005, the City entered into an agreement with Johnson County, Kansas, as part of the County's sewer upgrade project. The City agreed to reimburse the County for the actual expense incurred for the completion of the sewer upgrade project, including principal and interest payments on the bonds to be issued by the County to finance the improvements.

Contractual obligations currently outstanding are as follows:

Contractual Obligation	Interest Rate	Amount Outstanding	Original Amount	Date of Issue	Final Maturity
Sanitary Rehabilitation Agreement	2.20%	$ 844,386	$1,753,528	3/7/2013	9/1/2031

The annual debt service requirements to maturity for the contractual obligations are as follows:

Year Ending December 31,	Principal	Interest	Total
2024	$ 92,951	$ 32,364	$ 125,315
2025	97,650	29,344	126,994
2026	100,784	26,048	126,832
2027	103,917	22,646	126,563
2028 - 2031	449,084	46,014	495,098
Total	$844,386	$156,416	$1,000,802

NOTE 5 - Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance for risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 6 - Compensated Absences

Full-time employees accrue vacation by pay period and by the employee's years of service. The employee shall not accumulate more than one hundred sixty hours of vacation beyond the last day of the calendar year for employees that have zero to nine years of service and two hundred forty hours for employees with more than ten years of service. Upon termination, an employee shall be compensated for all earned but unused vacation leave at their final rate of pay. Total accrued vacation leave was $13,459 as of December 31, 2023.

NOTE 7 - Commitments and Contingencies

The City receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the City as of December 31, 2023.

NOTE 8 - Other Long-Term Obligations from Operations

Other Post-Employment 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.

Death and Disability Other Post-Employment Benefits. As provided by 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, 2023.

NOTE 9 - Interfund Transactions

Transfers for the year ended December 31 2023, were as follows:

From	To	Amount	Regulatory Authority
General	Capital Improvement	$ 271,556	K.S.A. 12-1,118
General	Equipment Reserve	1,910	K.S.A. 12-1,117
		$ 273,466	

CITY OF LAKE QUIVIRA, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Positive [Negative]
General Funds:					
General	$ 2,832,653	$ 2,460,000	$ 5,292,653	$ 3,336,217	$ [1,956,436]
Special Purpose Funds:					
Special Highway	37,500	-	37,500	-	[37,500]
Special Parks and Recreation	20,000	-	20,000	15,220	[4,780]

See independent auditor's report on the financial statements.

CITY OF LAKE QUIVIRA, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Positive [Negative]
Receipts			
Taxes	$ 927,415	$ 896,034	$ 31,381
Licenses and permits	113,939	91,900	22,039
Intergovernmental	14,565	15,676	[1,111]
Fines and fees	44,342	35,000	9,342
Use of money and property	21,958	2,500	19,458
Miscellaneous revenue	35,931	2,917	33,014
Loan proceeds	2,460,000	-	2,460,000
Service station pump sales	841,955	1,224,000	[382,045]
Total Receipts	4,460,105	$ 2,268,027	$ 2,192,078
Expenditures			
Personal services	525,257	$ 556,424	$ [31,167]
Contractual	434,938	318,114	116,824
Commodities	11,403	29,405	[18,002]
Capital outlay	1,316,356	745,910	570,446
Service station contractual	20,001	20,000	1
Service station commodities	754,796	1,162,800	[408,004]
Transfers out	273,466	-	273,466
Adjustment for qualifying budget credit	-	2,460,000	[2,460,000]
Total Expenditures	3,336,217	$ 5,292,653	$ [1,956,436]
Receipts Over [Under] Expenditures	1,123,888		
Unencumbered Cash, Beginning	545,252		
Unencumbered Cash, Ending	$ 1,669,140		

See independent auditor's report on the financial statements.

CITY OF LAKE QUIVIRA, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Positive [Negative]
Receipts			
Intergovernmental	$ 27,330	$ 26,650	$ 680
Total Receipts	27,330	$ 26,650	$ 680
Expenditures			
Highways and streets	-	$ 37,500	$ [37,500]
Total Expenditures	-	$ 37,500	$ [37,500]
Receipts Over [Under] Expenditures	27,330		
Unencumbered Cash, Beginning	2,144		
Unencumbered Cash, Ending	$ 29,474		

See independent auditor's report on the financial statements.

CITY OF LAKE QUIVIRA, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Positive [Negative]
Receipts			
Intergovernmental	$ 14,465	$ 15,676	$ [1,211]
Total Receipts	14,465	$ 15,676	$ [1,211]
Expenditures			
Culture and recreation	15,220	$ 20,000	$ [4,780]
Total Expenditures	15,220	$ 20,000	$ [4,780]
Receipts Over [Under] Expenditures	[755]		
Unencumbered Cash, Beginning	755		
Unencumbered Cash, Ending	$ -		

See independent auditor's report on the financial statements.

CITY OF LAKE QUIVIRA, KANSAS
ARPA Fund
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2023

Receipts	
Intergovernmental	$ -
Total Receipts	-
Expenditures	
Contractual services	-
Total Expenditures	-
Receipts Over [Under] Expenditures	-
Unencumbered Cash, Beginning	142,384
Unencumbered Cash, Ending	$ 142,384

* - This fund is not required to be budgeted.

See independent auditor's report on the financial statements.

CITY OF LAKE QUIVIRA, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2023

Receipts	
Transfers in	$ 271,556
Total Receipts	271,556
Expenditures	
Capital outlay	-
Total Expenditures	-
Receipts Over [Under] Expenditures	271,556
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 271,556

* - This fund is not required to be budgeted.

See independent auditor's report on the financial statements.

CITY OF LAKE QUIVIRA, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures - Actual*
Regulatory Basis
For the Year Ended December 31, 2023

Receipts	
Transfers in	$ 1,910
Total Receipts	1,910
Expenditures	
Capital outlay	-
Total Expenditures	-
Receipts Over [Under] Expenditures	1,910
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	$ 1,910

* - This fund is not required to be budgeted.

See independent auditor's report on the financial statements.