# CITY OF DOUGLASS, KANSAS

## FINANCIAL STATEMENTS

## FOR THE YEAR ENDED
## DECEMBER 31, 2024



LOYD GROUP, LLC

Certified Public Accountants

# CITY OF DOUGLASS, KANSAS
# CITY OF THE THIRD CLASS
# For The Year Ended December 31, 2024

Mike Shirley, Mayor

## CITY COUNCIL

Bill Akers, President

Mark Roberts, Member

Kandyce Gunther, Member

Ken Phillips, Member

Jay Sanderson, Member

## CITY OFFICERS

Mike Powell, City Administrator, Public Works Director

Brittany Nordstedt, Utility Billing

Amie Whitt, City Treasurer

Richard Samaniego, City Attorney

# CITY OF DOUGLASS, KANSAS

## For the Year Ended December 31, 2024

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## CITY OF DOUGLASS, KANSAS

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LOYD GROUP, LLC

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# INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Douglass, 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 Douglass, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2024 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, 2024, 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, 2024, 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 and schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2, and 3 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.

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Douglass, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued their report thereon dated June 7, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
May 30, 2025

# CITY OF DOUGLASS, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
**Regulatory Basis**
**For the Year Ended December 31, 2024**

| | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| GENERAL FUND: | | | | | | | |
| General Fund | $ 38,619 | $ 6,673 | $ 1,063,651 | $ 890,416 | $ 218,527 | $ 22,658 | $ 241,185 |
| SPECIAL PURPOSE FUNDS: | | | | | | | |
| Library Fund | 3,319 | - | 106,452 | 100,005 | 9,766 | 3,994 | 13,760 |
| Employee Benefits Fund | 53 | - | 56,340 | 56,393 | - | - | - |
| Special Highway Fund | 7,874 | - | 48,202 | 48,052 | 8,024 | (845) | 7,179 |
| ARPA Fund | 253,026 | | - | 253,026 | - | 150 | 150 |
| Capital Improvement Reserve Street Fund | 79,827 | - | 23,056 | 50,325 | 52,558 | - | 52,558 |
| Capital Improvement Reserve Pool Fund | 32,425 | - | - | - | 32,425 | - | 32,425 |
| Capital Improvement Reserve Admin Fund | 62,200 | - | - | 40,212 | 21,988 | - | 21,988 |
| Community Garden Fund | - | - | 1,260 | - | 1,260 | - | 1,260 |
| Total Special Purpose Funds | 438,724 | - | 235,310 | 548,013 | 126,021 | 3,299 | 129,320 |
| BOND AND INTEREST FUND: | | | | | | | |
| Bond and Interest Fund | 1,408 | - | 14,229 | 15,637 | - | - | - |
| CAPITAL PROJECTS FUNDS: | | | | | | | |
| CDBG & SRF Sewer Project Fund | 142 | - | - | - | 142 | - | 142 |
| Park Grant Fund | - | - | 97,000 | 97,000 | - | - | - |
| Water Loan Fund | - | - | 179,609 | 179,609 | - | - | - |
| Total Capital Projects Funds | 142 | - | 276,609 | 276,609 | 142 | - | 142 |
| BUSINESS FUNDS: | | | | | | | |
| Water Utility Fund | 234,131 | 590 | 508,965 | 385,001 | 358,685 | 8,831 | 367,516 |
| Sewer Utility Fund | 511,127 | 592 | 333,278 | 289,058 | 555,939 | 5,818 | 561,757 |
| Solid Waste Utility Fund | 38,158 | - | 197,968 | 174,974 | 61,152 | - | 61,152 |
| Water Replacement Reserve Fund | 160,230 | | - | - | 160,230 | - | 160,230 |
| Sewer Improvement Reserve Fund | 71,131 | - | 80,133 | 96,628 | 54,636 | - | 54,636 |
| Total Business Funds | 1,014,777 | 1,182 | 1,120,344 | 945,661 | 1,190,642 | 14,649 | 1,205,291 |
| RELATED MUNICIPAL ENTITIES: | | | | | | | |
| Douglass Public Library | 54,784 | - | 136,512 | 129,073 | 62,223 | 1,310 | 63,533 |
| Total Reporting Entity | $ 1,548,454 | $ 7,855 | $ 2,846,655 | $ 2,805,409 | $ 1,597,555 | $ 41,916 | $ 1,639,471 |

| | |
|---|---|
| COMPOSITION OF CASH: | |
| Primary Government: | |
| RCB - Money Market Checking | $ 1,254,172 |
| RCB - Certificate of Deposit | 321,047 |
| Petty Cash | 719 |
| Total Primary Government | 1,575,938 |
| Related Municipal Entity | |
| RCB - General Checking - Main | 22,950 |
| RCB - General Checking - Librarian | 204 |
| RCB - General Checking - Capital Improvements | 40,379 |
| Total Related Municipal Entity | 63,533 |
| Total Reporting Entity | $ 1,639,471 |

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

## CITY OF DOUGLASS, KANSAS

## NOTES TO FINANCIAL STATEMENT

## FOR THE YEAR ENDED DECEMBER 31, 2024

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### *(a) Municipal Financial Reporting Entity*

The City of Douglass is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Douglass (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 Douglass Public 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
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 the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this 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 2024.

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.

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 statute violations were noted during 2024.

### *Comliance with City Ordinances*

Sewer utility rates did not match the rates in Ordinance 913. Current ordinance states that a residential base rate of $42.44 user charge per month should be charged for sewer utilities. Rates per the utility billing system charged during the 2024 year were a residential base rate of $41.20 user charge per month.

## 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.

*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, 2023.

At December 31, 2024, the City's carrying amount of deposits was $1,575,219 and the bank balance was $1,634,127. 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 $1,384,127 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. INTERFUND TRANSFERS

Operating transfers were as follows:

| From | To | Regulatory Authority | Amount |
|---|---|---|---|
| Water Utility Fund | Water Replacement Reserve Fund | K.S.A. 12-16,102 | $ 50,000 |
| Sewer Utility Fund | Bond and Interest Fund | K.S.A. 12-16,102 | 9,812 |
| Sewer Utility Fund | Sewer Improvement Reserve Fund | K.S.A. 12-16,102 | 100,000 |
| Sewer Utility Fund | Capital Improvement Reserve Pool Fund | K.S.A. 12-16,102 | 30,000 |
| Solid Waste Utility Fund | Capital Improvement Reserve Street Fund | K.S.A. 12-16,102 | 25,000 |
| Solid Waste Utility Fund | Employee Benefits Fund | K.S.A. 12-16,102 | 25,000 |
| ARPA Fund | General Fund | K.S.A. 12-16,102 | 104,220 |
| Total | | | $ 344,032 |

## 5. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2024, 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 |
|---|---|---|---|---|---|---|---|---|---|
| General Obligation Bonds | | | | | | | | | |
| 2013 Series | 3.25% - 4.25% | 2013 | $ 112,000 | 8/1/2024 | $ 15,000 | $ - | $ 15,000 | $ - | $ 638 |
| Revolving Loans | | | | | | | | | |
| KWPCRF Project #C20-1541-01 | 2.46% | 2004 | 1,288,296 | 3/1/2025 | 116,383 | - | 77,065 | 39,318 | 2,635 |
| KPWSLF Project # 2405 | 3.53% | 2006 | 65,843 | 2/1/2027 | 15,078 | - | 4,121 | 10,957 | 496 |
| KWPCRF Project #C20-1788-01 | 2.20% | 2015 | 493,808 | 9/1/2036 | 380,961 | - | 25,614 | 355,347 | 8,241 |
| KPWSLF Project #3080 | 2.02% | 2023 | 295,000 | 8/1/2044 | 295,000 | - | - | 295,000 | 1,179 |
| Lease Purchase Agreements | | | | | | | | | |
| CAT backhoe | 3.98% | 2022 | 90,616 | 7/15/2027 | 73,879 | - | 17,403 | 56,476 | 2,940 |
| Ventrac mower | 4.96% | 2023 | 50,708 | 9/22/2023 | 50,708 | - | 9,550 | 41,158 | 2,047 |
| Kubota tractor | 4.96% | 2023 | 36,635 | 11/21/2023 | 36,635 | - | 7,132 | 29,503 | 1,180 |
| Total Contractual Indebtedness | | | | | $ 983,644 | $ - | $ 155,886 | $ 827,759 | $ 19,356 |

## 5. LONG-TERM DEBT (CONT.)

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

| | Year | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 to 2034 | 2035 to 2039 | 2040 to 2044 | Total |
| PRINCIPAL: | | | | | | | | | |
| Revolving Loans | | | | | | | | | |
| KWPCRF Project #C20-1541-01 | $ 39,318 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 39,318 |
| KPWSLF Project # 2405 | 4,268 | 4,420 | 2,269 | - | - | - | - | - | 10,957 |
| KWPCRF Project #C20-1788-01 | 26,180 | 26,759 | 27,351 | 27,956 | 28,575 | 152,639 | 65,887 | - | 355,347 |
| KPWSLF Project #3080 | 12,105 | 12,351 | 12,601 | 12,857 | 13,118 | 69,695 | 77,063 | 85,210 | 295,000 |
| Lease Purchase Agreements | | | | | | | | | |
| CAT backhoe lease | 18,096 | 18,816 | 19,564 | - | - | - | - | - | 56,476 |
| Ventrac mower lease | 9,555 | 10,029 | 10,526 | 11,048 | - | - | - | - | 41,158 |
| Kubota tractor lease | 6,849 | 7,189 | 7,545 | 7,920 | - | - | - | - | 29,503 |
| Total Principal | 116,371 | 79,564 | 79,856 | 59,781 | 41,693 | 222,334 | 142,950 | 85,210 | 827,759 |
| INTEREST: | | | | | | | | | |
| Revolving Loans | | | | | | | | | |
| KWPCRF Project #C20-1541-01 | 533 | - | - | - | - | - | - | - | 533 |
| KPWSLF Project # 2405 | 349 | 205 | 40 | - | - | - | - | - | 594 |
| KWPCRF Project #C20-1788-01 | 6,802 | 6,289 | 5,764 | 5,228 | 4,680 | 14,744 | 1,615 | - | 45,122 |
| KPWSLF Project #3080 | 1,022 | 979 | 936 | 892 | 4,038 | 16,799 | 10,707 | 3,972 | 39,345 |
| Lease Purchase Agreements | | | | | | | | | |
| CAT backhoe lease | 2,248 | 1,528 | 779 | - | - | - | - | - | 4,555 |
| Ventrac mower lease | 2,041 | 1,568 | 1,070 | 548 | - | - | - | - | 5,227 |
| Kubota tractor lease | 1,463 | 1,124 | 767 | 393 | - | - | - | - | 3,747 |
| Total Interest | 14,458 | 11,693 | 9,356 | 7,061 | 8,718 | 31,542 | 12,322 | 3,972 | 99,123 |
| TOTAL PRINCIPAL AND INTEREST | $ 130,829 | $ 91,257 | $ 89,212 | $ 66,842 | $ 50,411 | $ 253,877 | $ 155,272 | $ 89,182 | $ 926,882 |

## 6. 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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City were $45,480 for the year ended December 31, 2024.

## 6. DEFINED BENEFIT PENSION PLAN (CONT.)

**Net Pension Liability.** At December 31, 2024, the City's proportionate share of the collective net pension liability reported by KPERS was $402,350. 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, 2023, which was rolled forward to June 30, 2024. 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 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.

## 7. 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, 2024.

### *(c) Other Employee Benefits*

The City's policies regarding vacation permits full-time employees with one year of service to earn 5 days vacation pay, two to nine years of service earn 10 days vacation pay, ten to nineteen years of service earn 15 days vacation pay and twenty or more years of service earn 20 days per year. A maximum of 20 days may be carried over from one year to another with the approval of the City Council.

Sick leave is allowed to accumulate at the rate of one day for each full month of service with a maximum accumulation of 320 hours. At termination, an employee shall be compensated for all accumulated vacation pay and all accumulated sick leave is cancelled.

## 8. 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 2023 to 2024 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.

## 9. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures (excluding principal and interest, legal fees, ect.) from inception are as follows:

| | Project Authorizations | Expenditures to Date |
|---|---|---|
| Park Playground Project | $ 178,884 | $ 178,884 |

## 10. 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 has been unable to obtain Workers Compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for 178 participating members. The City pays an annual premium to KMIT for its Workers Compensation insurance coverage. The agreement to participate provides that the KMIT will be self-sustanining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management. The City continues to carry commercial insurance for all other risks of loss, including health and property and casualty insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## 11. 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 DOUGLASS, KANSAS

# REGULATORY – REQUIRED

# SUPPLEMENTARY INFORMATION

# FOR THE YEAR ENDED DECEMBER 31, 2024

# CITY OF DOUGLASS, KANSAS

## SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**(Budgeted Funds Only)**
**For the Year Ended December 31, 2024**

| | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance - Over (Under) |
|---|---|---|---|---|---|
| GENERAL FUND: | | | | | |
| General Fund | $ 1,015,553 | $ - | $ 1,015,553 | $ 890,416 | $ (125,137) |
| SPECIAL PURPOSE FUNDS: | | | | | |
| Library Fund | 112,289 | - | 112,289 | 100,005 | (12,284) |
| Employee Benefits Fund | 62,669 | - | 62,669 | 56,393 | (6,276) |
| Special Highway Fund | 99,431 | - | 99,431 | 48,052 | (51,379) |
| BOND AND INTEREST FUND: | | | | | |
| Bond and Interest Fund | 26,066 | - | 26,066 | 15,637 | (10,429) |
| BUSINESS FUNDS: | | | | | |
| Water Utility Fund | 475,537 | - | 475,537 | 385,001 | (90,536) |
| Sewer Utility Fund | 466,751 | - | 466,751 | 289,058 | (177,693) |
| Solid Waste Utility Fund | 248,223 | - | 248,223 | 174,974 | (73,249) |

# CITY OF DOUGLASS, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes - | | | | |
| Ad valorem property tax | $ 388,721 | $ 446,772 | $ 463,669 | $ (16,897) |
| Delinquent tax | 10,309 | 11,372 | 7,000 | 4,372 |
| Motor vehicle tax | 56,458 | 52,744 | 49,814 | 2,930 |
| Recreational vehicle tax | 1,511 | 1,354 | 1,352 | 2 |
| 16/20M vehicle tax | 357 | 458 | 1,345 | (887) |
| Local alcoholic liquor tax | 25 | 2,920 | - | 2,920 |
| Local sales tax | 150,749 | 148,139 | 160,000 | (11,861) |
| Compensating use tax | 121,731 | 136,215 | 85,150 | 51,065 |
| Neighborhood revitalization rebate | (16,923) | (17,625) | (18,599) | 974 |
| Total Taxes | 712,938 | 782,349 | 749,731 | 32,618 |
| Licenses, Permits and Fees - | | | | |
| Licenses and permits | 12,373 | 12,506 | 14,450 | (1,944) |
| Utility franchise fees | 73,474 | 68,354 | 65,000 | 3,354 |
| Total Licenses, Permits and Fees | 85,847 | 80,860 | 79,450 | 1,410 |
| Charges for Services - | | | | |
| Pool charges | 21,940 | 15,621 | 20,000 | (4,379) |
| Fines and Forfeitures - | | | | |
| Court fines | 23,599 | 17,067 | 36,000 | (18,933) |
| Use of Money and Property - | | | | |
| Interest received | 18,956 | 25,940 | 100 | 25,840 |
| Other - | | | | |
| Miscellaneous | 23,695 | 12,241 | - | 12,241 |
| Reimbursements | 15,588 | 25,353 | 5,900 | 19,453 |
| Gifts and donations | 5,484 | - | - | - |
| Total Other | 44,767 | 37,594 | 5,900 | 31,694 |
| Transfers - | | | | |
| Transfer from Water | - | - | 15,000 | (15,000) |
| Transfer from Solid Waste | - | - | 30,000 | (30,000) |
| Transfer from ARPA | - | 104,220 | - | 104,220 |
| Total Transfers | - | 104,220 | 45,000 | 59,220 |
| Total Receipts | 908,047 | 1,063,651 | $ 936,181 | $ 38,250 |

# CITY OF DOUGLASS, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures | | | | |
| Administration Department - | | | | |
| Personal services | $ 337,718 | $ 329,015 | $ 210,000 | $ 119,015 |
| Contractual services | 142,517 | 115,264 | 140,000 | (24,736) |
| Commodities | 67,120 | 50,395 | 18,000 | 32,395 |
| Capital outlay | 20,780 | 3,168 | 20,000 | (16,832) |
| Other | 26,166 | 9,693 | - | 9,693 |
| JW Douglass addition | - | - | 20,000 | (20,000) |
| Total Administrative | 594,301 | 507,535 | 408,000 | 99,535 |
| Police Department - | | | | |
| Contractual services | 20,978 | 15,301 | - | 15,301 |
| Commodities | 1,974 | 1,318 | 4,000 | (2,682) |
| Capital outlay | - | - | 1,500 | (1,500) |
| Butler County Sheriff | 154,248 | 137,404 | 215,000 | (77,596) |
| Other | 2,074 | 810 | - | 810 |
| Total Police | 179,274 | 154,833 | 220,500 | (65,667) |
| Storm Sewer Department - | | | | |
| Contractual services | - | 500 | 6,000 | (5,500) |
| Commodities | 5,425 | 910 | 3,000 | (2,090) |
| Total Storm Sewer | 5,425 | 1,410 | 9,000 | (7,590) |
| Swimming Pool Department - | | | | |
| Personal services | - | 21,030 | 21,700 | (670) |
| Contractual services | 23,891 | 10,611 | 24,000 | (13,389) |
| Commodities | 22,582 | 24,152 | 20,000 | 4,152 |
| Capital outlay | - | - | 2,000 | (2,000) |
| Other | 1,451 | 3,367 | - | 3,367 |
| Total Swimming Pool | 47,924 | 59,160 | 67,700 | (8,540) |
| Animal Control Department - | | | | |
| Contractual services | 6,287 | 6,831 | 2,500 | 4,331 |
| Commodities | 265 | 890 | 2,500 | (1,610) |
| Other | - | 79 | - | 79 |
| Total Animal Control | 6,552 | 7,800 | 5,000 | 2,800 |

# CITY OF DOUGLASS, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures (Cont.) | | | | |
| Street Department - | | | | |
| Personal services | $ - | $ 22,312 | $ 80,500 | $ (58,188) |
| Contractual services | 127,060 | 86,923 | 150,000 | (63,077) |
| Commodities | 12,105 | 6,721 | 20,000 | (13,279) |
| Capital outlay | - | - | 5,000 | (5,000) |
| Other | 185 | 35 | - | 35 |
| Truck lease | 14,781 | 13,417 | - | 13,417 |
| Total Street | 154,131 | 129,408 | 255,500 | (126,092) |
| Parks Department - | | | | |
| Contractual services | 9,084 | 14,337 | 10,000 | 4,337 |
| Commodities | 2,646 | 277 | 8,000 | (7,723) |
| Capital outlay | - | 5,703 | - | 5,703 |
| Other | 292 | 643 | - | 643 |
| Total Park | 12,022 | 20,960 | 18,000 | 2,960 |
| Planning and Zoning Department - | | | | |
| Contractual services | 649 | 3,069 | 7,000 | (3,931) |
| Commodities | 223 | 79 | 500 | (421) |
| Total Planning and Zoning | 872 | 3,148 | 7,500 | (4,352) |
| Library Department - | | | | |
| Contractual services | 5,898 | 6,162 | - | 6,162 |
| Cash forward | - | - | 24,353 | (24,353) |
| Total Expenditures | 1,006,399 | 890,416 | $ 1,015,553 | $ (125,137) |
| Receipts Over (Under) Expenditures | (98,352) | 173,235 | | |
| Unencumbered Cash, Beginning | 136,971 | 38,619 | | |
| Prior Year Cancelled Encumbrances | - | 6,673 | | |
| Unencumbered Cash, Ending | $ 38,619 | $ 218,527 | | |

# CITY OF DOUGLASS, KANSAS

## SPECIAL PURPOSE FUND

## LIBRARY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes | $ 91,387 | $ 110,262 | 113,342 | $ (3,080) |
| Neighborhood Revitalization Rebate | - | (3,810) | (4,021) | 211 |
| Reimbursed expense | 44,415 | - | - | - |
| Total Receipts | 135,802 | 106,452 | $ 109,321 | $ (2,869) |
| Expenditures | | | | |
| Appropriation to Library Board | 125,269 | 100,005 | $ 88,250 | $ 11,755 |
| Cash forward | - | - | 24,039 | (24,039) |
| Total Expenditures | 125,269 | 100,005 | $ 112,289 | $ (12,284) |
| Receipts Over (Under) Expenditures | 10,533 | 6,447 | | |
| Unencumbered Cash, Beginning | (7,214) | 3,319 | | |
| Unencumbered Cash, Ending | $ 3,319 | $ 9,766 | | |

# CITY OF DOUGLASS, KANSAS

## SPECIAL PURPOSE FUND

## EMPLOYEE BENEFITS FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes | | | | |
| Ad valorem property tax | $ 50,457 | $ 49,937 | $ 51,824 | $ (1,887) |
| Delinquent tax | 1,166 | 1,291 | - | 1,291 |
| Motor vehicle tax | 6,949 | 6,846 | 6,466 | 380 |
| Recreational vehicle tax | 188 | 176 | 176 | - |
| Commercial vehicle tax | 29 | 59 | 175 | (116) |
| Neighborhood revitalization rebate | (2,196) | (1,969) | (2,079) | 110 |
| Transfer from Solid Waste Utility Fund | 50,000 | 25,000 | - | 25,000 |
| Transfer from Sewer Utility Fund | 22,400 | - | - | - |
| Total Receipts | 128,993 | 81,340 | $ 56,562 | $ 24,778 |
| Expenditures | | | | |
| Payroll taxes | 27,500 | - | $ - | $ - |
| KPERS | 25,402 | - | 50,000 | (50,000) |
| Health insurance | 70,333 | 52,794 | - | 52,794 |
| Short-term disability insurance | 3,796 | 2,051 | - | 2,051 |
| Vision insurance | 1,909 | 1,548 | - | 1,548 |
| Cash forward | - | - | 12,669 | (12,669) |
| Total Expenditures | 128,940 | 56,393 | $ 62,669 | $ (6,276) |
| Receipts Over (Under) Expenditures | 53 | 24,947 | | |
| Unencumbered Cash, Beginning | - | 53 | | |
| Unencumbered Cash, Ending | $ 53 | $ 25,000 | | |

# CITY OF DOUGLASS, KANSAS

## SPECIAL PURPOSE FUND

## SPECIAL HIGHWAY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| State of Kansas gas tax | $ 41,779 | $ 41,875 | $ 44,860 | $ (2,985) |
| County gas tax | 7,025 | 6,327 | 6,830 | (503) |
| Transfer from Sewer Utility Fund | - | - | 16,286 | (16,286) |
| Total Receipts | 48,804 | 48,202 | $ 67,976 | $ (19,774) |
| Expenditures | | | | |
| Personnel services | - | 556 | $ 47,620 | $ (47,064) |
| Contractual services | 13,330 | 12,562 | - | 12,562 |
| Commodities | 27,357 | 23,524 | - | 23,524 |
| Capital outlay | 10,588 | 10,529 | - | 10,529 |
| Debt service | - | 567 | - | 567 |
| Miscellaneous | 364 | 314 | - | 314 |
| Cash forward | - | - | 51,811 | (51,811) |
| Total Expenditures | 51,639 | 48,052 | $ 99,431 | $ (51,379) |
| Receipts Over (Under) Expenditures | (2,835) | 150 | | |
| Unencumbered Cash, Beginning | 10,709 | 7,874 | | |
| Unencumbered Cash, Ending | $ 7,874 | $ 8,024 | | |

# CITY OF DOUGLASS, KANSAS

## SPECIAL PURPOSE FUND

## ARPA FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts | | |
| Grant funds | $ - | $ - |
| Expenditures | | |
| Capital outlay | - | 148,806 |
| Transfer to General Fund | - | 104,220 |
| Total Expenditures | - | 253,026 |
| Receipts Over (Under) Expenditures | - | (253,026) |
| Unencumbered Cash, Beginning | 253,026 | 253,026 |
| Unencumbered Cash, Ending | $ 253,026 | $ - |

# CITY OF DOUGLASS, KANSAS

## SPECIAL PURPOSE FUND

## CAPITAL IMPROVEMENT RESERVE STREET FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts | | |
| Sales tax | $ 22,093 | $ 23,056 |
| Transfer from Solid Waste Utility Fund | - | 25,000 |
| Total Reciepts | 22,093 | 48,056 |
| Expenditures | | |
| Commodities | - | 50,325 |
| Receipts Over (Under) Expenditures | 22,093 | (2,269) |
| Unencumbered Cash, Beginning | 57,734 | 79,827 |
| Unencumbered Cash, Ending | $ 79,827 | $ 77,558 |

# CITY OF DOUGLASS, KANSAS

## SPECIAL PURPOSE FUND

## CAPITAL IMPROVEMENT RESERVE POOL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts | | |
| Transfers From Sewer Utility Fund | $ - | $ 30,000 |
| Expenditures | | |
| Capital outlay | - | - |
| Receipts Over (Under) Expenditures | - | 30,000 |
| Unencumbered Cash, Beginning | 32,425 | 32,425 |
| Unencumbered Cash, Ending | $ 32,425 | $ 62,425 |

# CITY OF DOUGLASS, KANSAS

## SPECIAL PURPOSE FUND

## CAPITAL IMPROVEMENT RESERVE ADMIN FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts | | |
| Transfers in | $ - | $ - |
| Expenditures | | |
| Capital outlay | - | 40,212 |
| Receipts Over (Under) Expenditures | - | (40,212) |
| Unencumbered Cash, Beginning | 62,200 | 62,200 |
| Unencumbered Cash, Ending | $ 62,200 | $ 21,988 |

# CITY OF DOUGLASS, KANSAS

## SPECIAL PURPOSE FUND

## COMMUNITY GARDEN FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts | | |
| Gifts and donations | $ - | $ 1,260 |
| Expenditures | | |
| Capital outlay | - | - |
| Receipts Over (Under) Expenditures | - | 1,260 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 1,260 |

# CITY OF DOUGLASS, KANSAS

## BOND AND INTEREST FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes | | | | |
| Ad valorem property tax | $ 15,200 | $ 1,805 | $ 1,870 | $ (65) |
| Delinquent tax | 346 | 371 | - | 371 |
| Motor vehicle tax | 2,098 | 2,241 | 1,948 | 293 |
| Recreational vehicle tax | 57 | 53 | 53 | - |
| 16/20M vehicle tax | 9 | 18 | 53 | (35) |
| Neighborhood revitalization rebate | (662) | (71) | (75) | 4 |
| Transfer from Water Utility Fund | - | - | 10,822 | (10,822) |
| Transfer from Sewer Utility Fund | - | 9,812 | - | 9,812 |
| Total Receipts | 17,048 | 14,229 | $ 14,671 | $ (442) |
| Expenditures | | | | |
| Principal | 15,000 | 15,000 | $ 19,901 | $ (4,901) |
| Interest | 640 | 637 | - | 637 |
| Cash forward | - | - | 6,165 | (6,165) |
| Total Expenditures | 15,640 | 15,637 | $ 26,066 | $ (10,429) |
| Receipts Over (Under) Expenditures | 1,408 | (1,408) | | |
| Unencumbered Cash, Beginning | - | 1,408 | | |
| Unencumbered Cash, Ending | $ 1,408 | $ - | | |

# CITY OF DOUGLASS, KANSAS

## CAPITAL PROJECTS FUND

## CDBG & SRF SEWER PROJECT FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts | | |
| Use of money & property | $ - | $ - |
| Expenditures | | |
| Capital outlay | - | - |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | 142 | 142 |
| Unencumbered Cash, Ending | $ 142 | $ 142 |

# CITY OF DOUGLASS, KANSAS

## CAPITAL PROJECTS FUND

## PARK GRANT FUND

### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts | | |
| Grant proceeds | $ - | $ 97,000 |
| Expenditures | | |
| Capital outlay | - | 97,000 |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ - |

# CITY OF DOUGLASS, KANSAS

## CAPITAL PROJECTS FUND

## WATER LOAN FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts | | |
| Loan proceeds | $ - | $ 179,609 |
| Expenditures | | |
| Capital outlay | - | 179,609 |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ - |

# CITY OF DOUGLASS, KANSAS

## BUSINESS FUND

## WATER UTILITY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis**

**For the Year Ended December 31, 2024**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Charge for services | $ 495,804 | $ 503,662 | $ 381,200 | $ 122,462 |
| Use of money & property | 4,164 | 4,337 | - | 4,337 |
| Miscellaneous | 857 | 966 | 100 | 866 |
| Total Receipts | 500,825 | 508,965 | $ 381,300 | $ 127,665 |
| Expenditures | | | | |
| Personal services | 158,273 | 185,598 | $ 100,000 | $ 85,598 |
| Contractual services | 52,645 | 32,871 | 75,000 | (42,129) |
| Commodities | 168,826 | 135,856 | 160,000 | (24,144) |
| Capital outlay | 5,948 | 10,529 | 29,500 | (18,971) |
| Other | 1,352 | 934 | - | 934 |
| Debt service | 4,618 | 5,796 | 4,618 | 1,178 |
| Lease expense | 14,781 | 13,417 | 30,168 | (16,751) |
| Transfer to Water Replacement Reserve Fund | - | 50,000 | 15,000 | 35,000 |
| Transfer to General Fund | - | - | 15,000 | (15,000) |
| Cash forward | - | - | 46,251 | (46,251) |
| Total Expenditures | 406,443 | 435,001 | $ 475,537 | $ (40,536) |
| Receipts Over (Under) Expenditures | 94,382 | 73,964 | | |
| Unencumbered Cash, Beginning | 139,749 | 234,131 | | |
| Prior Year Cancelled Encumbrances | - | 590 | | |
| Unencumbered Cash, Ending | $ 234,131 | $ 308,685 | | |

# CITY OF DOUGLASS, KANSAS

## BUSINESS FUND

## SEWER UTILITY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Charge for services | $ 325,934 | $ 329,997 | $ 263,500 | $ 66,497 |
| Use of money & property | 959 | 3,281 | 100 | 3,181 |
| Total Receipts | 326,893 | 333,278 | $ 263,600 | $ 69,678 |
| Expenditures | | | | |
| Personal services | 110,041 | 184,698 | $ 65,000 | $ 119,698 |
| Contractual services | 30,665 | 37,861 | 40,000 | (2,139) |
| Commodities | 30,038 | 14,822 | 61,000 | (46,178) |
| Capital outlay | 5,948 | 10,530 | - | 10,530 |
| Other | 615 | 991 | 2,500 | (1,509) |
| Debt Service | 16,927 | 16,927 | 113,555 | (96,628) |
| Lease expenses | 14,781 | 13,417 | 10,172 | 3,245 |
| Transfer to Sewer Improvement Reserve Fund | - | 100,000 | 118,892 | (18,892) |
| Transfer to Bond and Interest Fund | - | 9,812 | 10,822 | (1,010) |
| Transfer to Special Highway Fund | - | - | 16,286 | (16,286) |
| Transfer to Employee Benefits Fund | 22,400 | - | - | - |
| Transfer to Capital Improvement Reserve Pool Fund | - | 30,000 | - | 30,000 |
| Cash forward | - | - | 28,524 | (28,524) |
| Total Expenditures | 231,415 | 419,058 | $ 466,751 | $ (47,693) |
| Receipts Over (Under) Expenditures | 95,478 | (85,780) | | |
| Unencumbered Cash, Beginning | 415,649 | 511,127 | | |
| Prior Year Cancelled Encumbrances | - | 592 | | |
| Unencumbered Cash, Ending | $ 511,127 | $ 425,939 | | |

# CITY OF DOUGLASS, KANSAS

## BUSINESS FUND

## SOLID WASTE UTILITY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | | 2024 | | |
|---|---|---|---|---|
| | 2023 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Charge for services | $ 189,241 | $ 197,968 | $ 176,500 | $ 21,468 |
| Expenditures | | | | |
| Contractual services | 167,249 | 174,974 | $ 145,000 | $ 29,974 |
| Commodities | 656 | - | - | - |
| Other | 3,601 | - | 200 | (200) |
| Transfer to Capital Improvement Reserve Street Fund | - | 25,000 | 30,000 | (5,000) |
| Transfer to Employee Benefits Fund | 50,000 | 25,000 | - | 25,000 |
| Cash forward | - | - | 73,023 | (73,023) |
| Total Expenditures | 221,506 | 224,974 | $ 248,223 | $ (23,249) |
| Receipts Over (Under) Expenditures | (32,265) | (27,006) | | |
| Unencumbered Cash, Beginning | 70,423 | 38,158 | | |
| Unencumbered Cash, Ending | $ 38,158 | $ 11,152 | | |

# CITY OF DOUGLASS, KANSAS

## BUSINESS FUNDS

## WATER REPLACEMENT RESERVE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts | | |
| Transfer from Water Utility Fund | $ - | $ 50,000 |
| Expenditures | | |
| Contractual services | - | - |
| Receipts Over (Under) Expenditures | - | 50,000 |
| Unencumbered Cash, Beginning | 160,230 | 160,230 |
| Unencumbered Cash, Ending | $ 160,230 | $ 210,230 |

# CITY OF DOUGLASS, KANSAS

## BUSINESS FUNDS

## SEWER IMPROVEMENT RESERVE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 | 2024 |
|---|---|---|
| Receipts | | |
| Local sales tax | $ 73,643 | $ 76,852 |
| Interest income | 848 | 3,281 |
| Transfer from Sewer Utility Fund | - | 100,000 |
| Total Receipts | 74,491 | 180,133 |
| Expenditures | | |
| Principal | 87,480 | 89,802 |
| Interest | 9,149 | 6,826 |
| Total Expenditures | 96,629 | 96,628 |
| Receipts Over (Under) Expenditures | (22,138) | 83,505 |
| Unencumbered Cash, Beginning | 93,269 | 71,131 |
| Unencumbered Cash, Ending | $ 71,131 | $ 154,636 |

# City of Douglass, Kansas

## RELATED MUNICIPAL ENTITY

## DOUGLASS PUBLIC LIBRARY

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2024**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)**

| | 2023 Actual | 2024 Actual |
|---|---|---|
| Receipts: | | |
| Appropriation from City of Douglass | $ 90,302 | $ 100,761 |
| Appropriation from Douglass Township | 8,595 | 9,067 |
| Appropriation from Rock Creek Township | 3,736 | 3,876 |
| South Central Kansas Library System Grants | 3,958 | 8,543 |
| State aid | 5,994 | 646 |
| Other grants | 2,377 | 3,455 |
| Contributions from Friends of the Library | 6,191 | 6,216 |
| Interest earnings | 387 | 712 |
| Fines and Fees | 1,152 | 724 |
| Memorials and donations | 2,136 | 2,427 |
| Miscellaneous | 487 | 85 |
| Total Receipts | 125,315 | 136,512 |
| Expenditures: | | |
| Salaries, wages and payroll taxes | 65,968 | 66,831 |
| Purchase of books, periodicals and other media | 25,284 | 29,466 |
| Utilities | 5,902 | 8,025 |
| Building and equipment maintenance | - | 1,558 |
| Insurance | - | 3,072 |
| Supplies | 5,979 | 6,400 |
| Technology, equipment and improvements | 20,013 | 11,616 |
| Miscellaneous | 1,735 | 2,105 |
| Total Expenditures | 124,881 | 129,073 |
| Cash Receipts Over Expenditures | 434 | 7,439 |
| Unencumbered Cash, Beginning | 54,340 | 54,774 |
| Unencumbered Cash, Ending | $ 54,774 | $ 62,213 |