The City of Ensign, Kansas

FINANCIAL STATEMENT

WITH REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2024

The City of Ensign, Kansas
Table of Contents
For the Year Ended December 31, 2024

	Page Number
Independent Auditor's Report	1
FINANCIAL SECTION	
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to the Financial Statement	5
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	11
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Fund	
2-1 General Fund	12
Special Purpose Fund	
2-2 Special Highway Fund	13
Bond and Interest Fund	
2-3 Bond and Interest Fund	14
Business Funds	
2-4 Water Utility Fund	15
2-5 Trash Utility Fund	16
2-6 Sewer Utility Fund	17

104 N. Main / P.O. Box 885
Ulysses, Kansas 67880
Office (620) 356-4951

Medill & Thooft, CPA

117 N. Main
Lakin, Kansas 67860
Fax (620) 353-1018

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Ensign, Kansas 67841

Opinions

We have audited the accompanying financial statement of the City of Ensign, Kansas, which comprise the statement of receipts, expenditures and unencumbered cash as of December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Ensign, 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* as described in Note 1.

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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Ensign, as of December 31, 2024, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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 of Ensign, 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.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Ensign, on the basis of the financial reporting provisions of *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 and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 financial statement that are free from material misstatement, whether due to fraud or error.

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 opinion. 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 of Ensign'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 of Ensign'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 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Ensign as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated June 10, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our 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: http://admin.ks.gov/offices/oar/municipal-services. 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, 2023 (Schedule 2 as listed in the table of contents) is presented for the 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.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

June 18, 2025

The City of Ensign, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Regulatory Balance	Receipts	Expenditures	Ending Unencumbered Regulatory Balance	Add: Encumbrances and Accounts Payable	Ending Regulatory Balance
Genral Fund						
General Fund	$ 328,454	$ 253,890	$ 229,241	$ 353,103	$ -	$ 353,103
Special Purpose Fund						
Special Highway Fund	1,593	4,593	6,186	-	-	-
Bond and Interest Fund						
Bond and Interest Fund	-	1,758	1,758	-	-	-
Business Funds						
Water Utility Fund	96,808	61,476	46,507	111,777	1,109	112,886
Trash Utility Fund	8,536	23,311	21,250	10,597	-	10,597
Sewer Utility Fund	34,421	38,627	26,874	46,174	-	46,174
Total Reporting Entity	$ 469,812	$ 383,655	$ 331,816	$ 521,651	$ 1,109	$ 522,760

Composition of Cash:		
	Checking Account	$ 24,440
	Money Market Account	498,184
	Petty Cash	136
	Total Reporting Entity	$ 522,760

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

The City of Ensign is a municipal corporation governed by an elected mayor and an elected six-member council. This financial statement presents the City of Ensign (the City). The City has no related municipal entities.

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 (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 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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

If the City 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 City 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 this year.

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 schedules 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 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 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 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 using internal spending limits established by the governing body.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The city did not publish its required annual financial statement in the newspaper as required by K.S.A. 12-1608.

The city did not adequately secure their deposits as required by K.S.A. 9-1402 and K.S.A. 9-1405.

No other budget or statute violations were noted for the year ending December 31, 2024.

NOTE 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.

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.

NOTE 3 – DEPOSITS AND INVESTMENTS (CONT.)

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, 2024.

At December 31, 2024, the City's carrying amount of deposits was $522,760 and the bank balance was $527,212. The bank balance was held by one (1) bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and the balance of $27,212 was unsecured.

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.

NOTE 4 – INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Bond and Interest Fund	General Fund	K.S.A. 10-117a	$ 1,758

NOTE 5 – DEFINED BENEFIT PENSION PLAN

General Information about the 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 before 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. Member contribution 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, and KPERS 3 to 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 KPERS for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City was $3,260 for KPERS for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the City's proportionate share of the collective net pension liability reported by KPERS was $31,630. The net pension liability was measured as of June 30, 2024, 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 contribution 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.

NOTE 5 – DEFINED BENEFIT PENSION PLAN (CONT.)

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 www.kpers.org or can be obtained as described above.

NOTE 6 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

a) 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 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.

NOTE 7 – LONG-TERM DEBT

Changes in long-term liabilities for the City of Ensign for the year ended December 31, 2024, were as follows:

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
KDHE Revloving Loan:									
Water Pollution Control	2.30%	8/31/2012	340,705	3/1/2034	188,504	-	16,067	172,437	3,782

Current maturities of long-term debt and interest for the next years through maturity are as follow:

	Year						
	2025	2026	2027	2028	2029	2030-34	Total
Principal:							
KDHE Revolving Loan	$16,438	$16,818	$17,207	$17,605	$18,013	$86,355	$172,436
Interest:							
KDHE Revloving Loan	3,451	3,112	2,766	2,411	2,048	4,493	18,281
Total Principal and Interest	$19,889	$19,930	$19,973	$20,016	$20,061	$90,848	$190,717

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized, but one event is to be disclosed in this financial statement.

The City approved paying Stanley Construction Inc. $191,180 for the construction of a new city hall.

The City of Ensign, Kansas

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

The City of Ensign, Kansas

This Page is Intentionally Left Blank

Schedule 1

The City of Ensign, Kansas
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund			
General Fund	$ 589,231	$ 229,241	$ (359,990)
Special Purpose Fund			
Special Highway Fund	23,741	6,186	(17,555)
Bond and Interest Fund			
Bond and Interest Fund	3,638	1,758	(1,880)
Business Funds			
Water Utility Fund	199,108	46,507	(152,601)
Trash Utility Fund	33,588	21,250	(12,338)
Sewer Utility Fund	89,551	26,874	(62,677)

The City of Ensign, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance-Over (Under)
Receipts				
Ad Valorem Tax	$ 161,505	$ 158,037	$ 167,112	$ (9,075)
Delinquent Tax	903	658	15	643
Motor Vehicle Tax	9,672	11,038	10,750	288
Recreational Vehicle Tax	291	283	374	(91)
Gross Earnings (Intangible) Tax	138	184	184	-
Local Sales Tax	24,602	24,119	25,000	(881)
Compensation Use Tax	7,233	7,896	7,500	396
Franchise Tax	20,815	18,854	24,000	(5,146)
Heavy Truck Parking	360	1,370	150	1,220
Post Office Rent	4,560	4,560	4,250	310
Fire Department	1,200	-	1,000	(1,000)
Donations	1,485	2,820	1,495	1,325
City Car Wash	1,079	1,110	750	360
Interest on Idle Funds	14,635	15,831	8,000	7,831
Reimbursemnt for Road Work	2,373	-		-
Sale of Goods	8,135	-	-	-
Transfer from Bond & Interest Fund	1,258	1,758	3,638	(1,880)
Miscellaneous	13,239	5,372	5,000	372
Total Receipts	273,483	253,890	$ 259,218	$ (5,328)
Expenditures				
Salaries and Wages	51,186	47,406	45,000	2,406
Health Insurance	32,467	35,800	40,000	(4,200)
Telephone and Utilities	24,152	23,524	35,000	(11,476)
Commodities	11,900	13,805	25,000	(11,195)
Contractual Services	34,186	27,861	30,000	(2,139)
Insurance	25,466	21,852	35,000	(13,148)
Fire Department	3,696	-	10,000	(10,000)
Capital Outlay	-	24,756	324,736	(299,980)
Legal and Professional Fees	12,441	14,238	18,000	(3,762)
Car Wash	974	851	2,500	(1,649)
Post Office Expense	327	100	2,500	(2,400)
Council Pay	1,485	1,620	1,495	125
Park	11,835	16,061	15,000	1,061
Miscellaneous	7,464	1,367	5,000	(3,633)
Total Expenditures	217,579	229,241	$ 589,231	(359,990)
Receipts Over (Under) Expenditures	55,904	24,649		$ 354,662
Unencumbered Cash, Beginning	272,550	328,454		
Unencumbered Cash, Ending	$ 328,454	$ 353,103		

The City of Ensign, Kansas
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
State of Kansas Gas Tax	$ 4,558	$ 4,593	$ 8,040	$ (3,447)
Total Receipts	4,558	4,593	$ 8,040	$ (3,447)
Expenditures				
Commodities	2,732	2,145	7,500	(5,355)
Contractual	9,334	4,041	16,241	(12,200)
Total Expenditures	12,066	6,186	$ 23,741	(17,555)
Receipts Over (Under) Expenditures	(7,508)	(1,593)		$ 14,108
Unencumbered Cash, Beginning	9,101	1,593		
Unencumbered Cash, Ending	$ 1,593	$ -		

The City of Ensign, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over (Under)
Receipts				
Ad Valorem Tax	$ 172	$ -	$ -	$ -
Deliquent Taxes	-	1,159	-	1,159
Vehicle Tax	1,736	599	2,000	(1,401)
Total Receipts	1,908	1,758	$ 2,000	$ (242)
Expenditures				
Principal	15,000	-	-	-
Interest	750	-	-	-
Transfer to General Fund	1,258	1,758	3,638	(1,880)
Total Expenditures	17,008	1,758	$ 3,638	(1,880)
Receipts Over (Under) Expenditures	(15,100)	-		$ 1,638
Unencumbered Cash, Beginning	15,100	-		
Unencumbered Cash, Ending	$ -	$ -		

The City of Ensign, Kansas
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance-Over (Under)
Receipts				
Charges for Services	$ 62,028	$ 60,005	$ 72,000	$ (11,995)
Penalties	1,764	1,471	1,500	(29)
Total Receipts	63,792	61,476	$ 73,500	$ (12,024)
Expenditures				
Personal Services	15,691	22,241	15,000	7,241
Commodities	13,028	15,371	15,000	371
Contractual	33,573	5,779	12,500	(6,721)
Capital Outlay	2,235	1,668	146,608	(144,940)
Sales Tax and Water Protection Fees	3,565	1,448	5,000	(3,552)
Transfer to Trash Fund	-	-	5,000	(5,000)
Total Expenditures	68,092	46,507	$ 199,108	(152,601)
Receipts Over (Under) Expenditures	(4,300)	14,969		$ 140,577
Unencumbered Cash, Beginning	101,108	96,808		
Unencumbered Cash, Ending	$ 96,808	$ 111,777		

The City of Ensign, Kansas
Trash 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance-Over (Under)
Receipts				
Charge for Service	$ 19,060	$ 23,311	$ 18,000	$ 5,311
Transfer from Water	-	-	5,000	(5,000)
Total Receipts	19,060	23,311	$ 23,000	$ 311
Expenditures				
Trash Contractor	18,304	21,250	33,588	(12,338)
Total Expenditures	18,304	21,250	$ 33,588	(12,338)
Receipts Over (Under) Expenditures	756	2,061		$ 12,649
Unencumbered Cash, Beginning	7,780	8,536		
Unencumbered Cash, Ending	$ 8,536	$ 10,597		

The City of Ensign, Kansas
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance-Over (Under)
Receipts				
Charges for Service	$ 36,322	$ 38,627	$ 38,000	$ 627
Total Receipts	36,322	38,627	$ 38,000	$ 627
Expenditures				
Salaries and Benefits	5,265	6,564	5,000	1,564
Principal and Interest Fund	20,310	20,310	19,848	462
Capital Outlay	27,186	-	64,703	(64,703)
Total Expenditures	52,761	26,874	$ 89,551	(62,677)
Receipts Over (Under) Expenditures	(16,439)	11,753		$ 63,304
Unencumbered Cash, Beginning	50,860	34,421		
Unencumbered Cash, Ending	$ 34,421	$ 46,174		