CITY OF COUNCIL GROVE, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2024

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Strategic Allies and CPAs
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INDEPENDENT AUDITORS' REPORT

To the City Council
City of Council Grove, Kansas
Council Grove, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **City of Council Grove, Kansas**, 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 matters 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 Auditors' 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.

Auditors' 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 and expenditures – actual and budget, and summary 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 also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated August 6, 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 https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

July 15, 2025

CITY OF COUNCIL GROVE, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 466,770	-	2,170,405	2,102,411	**534,764**	99,781	**634,545**
Special Purpose Funds							
.7% Sales Tax Fund	802,005	-	382,024	310,804	**873,225**	733	**873,958**
1% Sales Tax Fund	1,071,732	-	555,748	676,621	**950,859**	56,293	**1,007,152**
Industrial Development Fund	-	-	17,377	17,377	**-**	-	**-**
Library Fund	(934)	-	76,949	76,152	**(137)**	-	**(137)**
Library Benefits Fund	1,191	-	25,823	26,877	**137**	-	**137**
Special Highway Fund	151,422	-	137,042	86,343	**202,121**	-	**202,121**
Special Parks and Recreation Fund	54,750	-	24,813	27,099	**52,464**	-	**52,464**
Employee Benefits Fund	141,610	-	624,448	506,774	**259,284**	14,256	**273,540**
Highway Maintenance Fund	142,936	-	88,124	52,199	**178,861**	-	**178,861**
Diversion Fund	8,271	-	2,435	7,001	**3,705**	-	**3,705**
Equipment Reserve Fund	131,941	-	139,391	71,110	**200,222**	-	**200,222**
Computer Equipment Reserve Fund	59,895	-	30,924	11,898	**78,921**	-	**78,921**
Capital Improvements Reserve Fund	709,896	-	106,825	25,074	**791,647**	17,988	**809,635**
Grants Fund	138,809	-	248,477	238,702	**148,584**	-	**148,584**
Business Funds							
Water Fund	587,076	-	952,072	1,052,844	**486,304**	55,809	**542,113**
Water Maintenance Reserve Fund	278,031	-	15,000	-	**293,031**	-	**293,031**
Sewer Fund	660,234	-	221,492	458,165	**423,561**	234,582	**658,143**
Sewer Reserve Fund	116,190	-	25,000	-	**141,190**	-	**141,190**
Refuse Fund	27,754	-	177,389	179,352	**25,791**	14,601	**40,392**
Trust Fund							
Cemetery Endowment Fund	83,145	-	300	-	**83,445**	-	**83,445**
Total Primary Government	5,632,724	-	6,022,058	5,926,803	**5,727,979**	494,043	**6,222,022**
Related Municipal Entity							
Public Building Commission	246,500	-	217,078	217,078	**246,500**	-	**246,500**
Total Reporting Entity (Excluding Agency Funds)	$ 5,879,224	-	6,239,136	6,143,881	**5,974,479**	494,043	**6,468,522**

Composition of Cash	Checking and Money Market Accounts	$ **5,426,002**
	Certificates of Deposit	**1,254,052**
	Total Reporting Entity	**6,680,054**
	Agency Funds per Schedule 3	**(211,532)**
	Total Reporting Entity (Excluding Agency Funds)	$ **6,468,522**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

City of Council Grove, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The City is a municipal corporation governed by an elected mayor and six-member council. This financial statement presents the City (the municipality) and its related municipal entity, City of Council Grove, Kansas Public Building Commission, shown below. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents. This financial statement does not include the related municipal entity, Council Grove Public Library, shown below.

City of Council Grove, Kansas Public Building Commission

The City Council and mayor govern the Public Building Commission. Although it is legally separate from the City, the Public Building Commission is reported as a related municipal entity because its sole purpose is to finance and construct the City's public buildings.

Council Grove Public Library

The City's 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. Unaudited financial statements can by obtained by contacting the library.

Basis of Presentation – Fund Accounting

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the City for the year ended December 31, 2024.

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

Basis of Accounting
Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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.

Reimbursements
The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – 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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

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 revenue 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 10 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 revenues 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, trust funds, and the following special purpose funds: Equipment Reserve Fund, Computer Equipment Reserve Fund, Capital Improvements Reserve Fund, and Grants Fund.

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.

NOTE 3 – DEPOSITS AND INVESTMENTS

City of Council Grove, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 K.S.A. 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 does not use "peak periods". All deposits were legally secured at December 31, 2024.

At December 31, 2024, the City's carrying amount of deposits was $6,680,054 and the bank balance was $6,728,363. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $6,228,363 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 at December 31, 2024.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of Council Grove, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2024 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Equipment Reserve Fund	K.S.A. 12-1,117	$	90,288
General Fund	Computer Equipment Reserve Fund	K.S.A. 12-1,117		20,000
General Fund	Capital Improvements Reserve Fund	K.S.A. 12-1,118		92,000
General Fund	Employee Benefits Fund	K.S.A. 12-16,102		22,285
1% Sales Tax Fund	General Fund	K.S.A. 12-197		116,500
1% Sales Tax Fund	Employee Benefits Fund	K.S.A. 12-197		68,350
1% Sales Tax Fund	Special Parks and Recreation Fund	K.S.A. 12-197		10,000
Water Fund	Water Maintenance Reserve Fund	K.S.A. 12-825d		15,000
Water Fund	Employee Benefits Fund	K.S.A. 12-16,102		59,397
Water Fund	Equipment Reserve Fund	K.S.A. 12-1,117		22,547
Water Fund	Capital Improvements Reserve Fund	K.S.A. 12-1,118		14,000
Sewer Fund	Equipment Reserve Fund	K.S.A. 12-1,117		10,000
Sewer Fund	Sewer Reserve Fund	K.S.A. 12-825d		25,000
Sewer Fund	Employee Benefits Fund	K.S.A. 12-16,102		15,002
Refuse Fund	Computer Equipment Reserve Fund	K.S.A. 12-1,117		10,924

NOTE 5 – LITIGATION

City of Council Grove, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the City.

NOTE 6 – RISK MANAGEMENT

City of Council Grove, Kansas 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 worker's 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 the Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for 175 participating members.

The City pays an annual premium to Kansas Municipal Insurance Trust for its worker's compensation insurance coverage. The agreement to participate provides that the Kansas Municipal Insurance Trust will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Municipal Insurance Trust management.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three calendar years.

NOTE 7 – GRANTS AND SHARED REVENUES

City of Council Grove, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The City had a negative unencumbered cash balance of $137 in the Library Fund as of December 31, 2024, which is in violation of K.S.A. 10-1113.

The City did not remit bond payments within 20 days of maturity, which is in violation of K.S.A. 10-130.

NOTE 9 – DEFERRED COMPENSATION PLAN

City of Council Grove, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The City is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
City of Council Grove, Kansas 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S 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. 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 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 $101,587 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 $962,573. 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 contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **City of Council Grove, Kansas** 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.

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, 2024.

NOTE 12 – COMPENSATED ABSENCES

The City's policies regarding vacation leave permit employees to accumulate vacation leave at the following rates:

Months of Employment	Accrual per Year (Days/Hours)
0-3 years	15 days / (3 weeks)
4-7 years	20 days / (4 weeks)
8-11 years	25 days / (5 weeks)
12-15 years	30 days / (6 weeks)
16-19 years	35 days / (7 weeks)
20+ years	40 days / (8 weeks)

No more than 5 days of vacation pay may be carried forward to the next anniversary year. All accumulated vacation pay is payable upon employment termination.

The City's policies regarding sick leave permit employees to accumulate a maximum of 3.69 hours of sick pay per period. Sick pay compensation at retirement is restricted to a maximum of 30 days and only if the employee worked at least 10 years and is at least 55 years old. A maximum of 75 days of sick pay may be accumulated. Unused sick pay is forfeited upon employment termination other than retirement.

NOTE 13 – CITY OF COUNCIL GROVE, KANSAS PUBLIC BUILDING COMMISSION

Lease Receivable

City of Council Grove, Kansas Public Building Commission entered into a lease agreement with **City of Council Grove, Kansas** for the lease of swimming pool improvements. The City is obligated to make payments to the Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The term of the lease obligations commenced on June 26, 2019 and end on June 1, 2033. Total payments receivable are as follows:

Years Ending December 31		Total
2025	$	216,640
2026		212,475
2027		213,075
2028		218,256
2029		217,863
Thereafter		834,719
Total	**$**	**1,913,028**

Long-Term Debt

City of Council Grove, Kansas Public Building Commission has the following type of long-term debt.

Revenue Bonds

On June 26, 2019, the Commission issued $2,465,000 in Series 2019 Refunding Revenue Bonds for the purpose of providing funds for refunding Series 2012 Revenue Bonds. The bonds will mature on June 1, 2033 with semiannual payments and an interest rate of 1.80 - 3.25%.

NOTE 14 – DEBT RESTRICTIONS AND COVENANTS

KDHE Water Pollution Control Revolving Loans

City of Council Grove, Kansas entered into a loan agreement with the Kansas Department of Health and Environment to fund improvements to the existing sewage system of $509,600. The loan agreement requires that the City provide for the repayment of this loan by providing dedicated funds. The City is in compliance with this requirement as of December 31, 2024 as it is providing dedicated funds through user fees generated by the Sewer Fund.

NOTE 15 – LONG-TERM DEBT

City of Council Grove, Kansas has the following types of long-term debt.

General Obligation Bonds

On April 28, 2020, the City issued $1,360,000 in Series 2020 General Obligation bonds for the purpose of certain public water supply improvements.

KDOT Loan
The City entered into a loan agreement with the Kansas Department of Transportation on May 12, 2008 for a curb and gutter project on Washington Street. The City has a 1% dedicated sales tax to finance the repayment, or in absences of sales tax revenues, they agree to levy tax sufficient for repayment.

KDHE Loan
The City entered into a $509,600 revolving loan agreement on July 1, 2010 with the Kansas Department of Health and Environment acting on behalf of the State of Kansas to finance improvements to the wastewater collection and treatment facility. The City will use user fees generated by the Sewer Fund for loan repayment, which began March 1, 2012.

Lease Obligations
The City entered into a lease agreement with the City of Council Grove, Kansas Public Building Commission for an amount necessary to meet the debt service requirement on the outstanding revenue bonds for the use of swimming pool improvements.

The City has entered into additional leases for equipment. The leases contain a fiscal funding clause.

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	Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
General Obligation Bonds									
Series 2020 Water	1.70-2.60%	4/28/2020	$ 1,360,000	2033	$ 795,000	-	200,000	**595,000**	18,050
KDOT Loan									
Washington Street	3.74%	5/12/2008	703,261	2027	167,504	-	46,820	**120,684**	6,265
KDHE Loan									
Sewer Loan 1784-01	2.30%	7/1/2010	509,600	2031	198,954	-	22,720	**176,234**	4,446
Finance Leases									
2015 Fire Truck	2.70%	2/9/2015	264,516	2027	76,238	-	24,002	**52,236**	1,763
Skid Steer	3.32%	10/1/2017	50,023	2027	11,055	-	2,606	**8,449**	367
Series 2019 Public Building Commission	1.80 - 3.25%	6/26/2019	2,465,000	2033	1,840,000	-	165,000	**1,675,000**	50,578
Energy Updates	2.75%	9/9/2020	1,199,218	2035	996,746	-	71,236	**925,510**	27,411
2023 Skid Steer	5.49%	11/28/2023	91,612	2031	74,087	-	13,145	**60,942**	14
2023 Mini Excavator	5.49%	11/28/2023	94,812	2031	81,457	-	14,183	**67,274**	14
2024 Fire Truck	5.75%	11/19/2024	67,825	2027	-	67,825	18,109	**49,716**	374
Total Finance Leases					3,079,583	67,825	308,281	**2,839,127**	80,521
Total Contractual Indebtedness - City					4,241,041	67,825	577,821	**3,731,045**	109,282
Related Municipal Entity Debt									
Revenue Bond									
Series 2019 Public Building Commission	1.80 - 3.25%	6/26/2019	2,465,000	2033	1,840,000	-	165,000	**1,675,000**	50,577
Total Contractual Indebtedness					$ 6,081,041	67,825	742,821	**5,406,045**	159,859

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 - 2034	2035	**Total**
Principal								
General Obligation Bonds	$ 145,000	45,000	55,000	55,000	60,000	235,000	-	**595,000**
KDOT Loan	48,687	50,630	21,367	-	-	-	-	**120,684**
KDHE Loan	23,303	23,901	24,515	25,144	25,789	53,582	-	**176,234**
Finance Leases	304,792	309,489	295,787	286,246	294,644	1,252,163	96,006	**2,839,127**
Total Principal	521,782	429,020	396,669	366,390	380,433	1,540,745	96,006	**3,731,045**
Interest								
General Obligation Bonds	14,050	11,005	9,993	8,755	7,435	15,170	-	**66,408**
KDOT Loan	4,514	2,693	799	-	-	-	-	**8,006**
KDHE Loan	3,920	3,381	2,828	2,260	1,678	1,550	-	**15,617**
Finance Leases	85,072	76,166	67,337	58,013	49,222	103,145	2,641	**441,596**
Total Interest	107,556	93,245	80,957	69,028	58,335	119,865	2,641	**531,627**
Total Principal and Interest - City	**629,338**	**522,265**	**477,626**	**435,418**	**438,768**	**1,660,610**	**98,647**	**4,262,672**
Principal								
Revenue Bond	170,000	170,000	175,000	185,000	190,000	785,000	-	**1,675,000**
Interest								
Revenue Bond	46,640	42,475	38,075	33,256	27,863	49,719	-	**238,028**
Total Principal and Interest - RME	**216,640**	**212,475**	**213,075**	**218,256**	**217,863**	**834,719**	**-**	**1,913,028**
Total Principal and Interest	$ **845,978**	**734,740**	**690,701**	**653,674**	**656,631**	**2,495,329**	**98,647**	**6,175,700**

CITY OF COUNCIL GROVE, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

CITY OF COUNCIL GROVE, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 2,333,693	-	2,333,693	**2,102,411**	(231,282)
Special Purpose Funds					
.7% Sales Tax Fund	967,816	-	967,816	**310,804**	(657,012)
1% Sales Tax Fund	1,312,991	-	1,312,991	**676,621**	(636,370)
Industrial Development Fund	17,393	-	17,393	**17,377**	(16)
Library Fund	76,281	-	76,281	**76,152**	(129)
Library Benefits Fund	27,000	-	27,000	**26,877**	(123)
Special Highway Fund	87,343	-	87,343	**86,343**	(1,000)
Special Parks and Recreation Fund	89,753	-	89,753	**27,099**	(62,654)
Employee Benefits Fund	666,125	-	666,125	**506,774**	(159,351)
Highway Maintenance Fund	52,199	-	52,199	**52,199**	-
Diversion Fund	7,884	-	7,884	**7,001**	(883)
Business Funds					
Water Fund	1,634,067	-	1,634,067	**1,052,844**	(581,223)
Sewer Fund	903,857	-	903,857	**458,165**	(445,692)
Refuse Fund	198,711	-	198,711	**179,352**	(19,359)

CITY OF COUNCIL GROVE, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Morris County	$ 697,041	**656,400**	651,999	4,401
Franchise Fees	152,237	**150,999**	130,000	20,999
County Sales Tax	236,546	**234,843**	200,000	34,843
Liquor Tax	10,951	**9,703**	11,343	(1,640)
Fees and Fines	262,236	**280,658**	283,150	(2,492)
Use of Money and Property	525,522	**637,894**	445,300	192,594
Federal Aid	-	**19,941**	-	19,941
State Aid	-	**279**	-	279
Miscellaneous	56,192	**63,188**	42,100	21,088
Transfers In	126,000	**116,500**	116,500	-
Total Receipts	2,066,725	**2,170,405**	1,880,392	290,013
Expenditures				
Administration	319,512	**362,353**	347,644	14,709
Police	486,730	**465,298**	456,977	8,321
Streets/Public Works	331,694	**312,238**	320,157	(7,919)
Swimming Pool	130,536	**131,901**	124,568	7,333
City Parks	43,039	**55,244**	79,200	(23,956)
Cemetery Care	60,607	**50,196**	53,624	(3,428)
Fire	115,280	**195,013**	151,942	43,071
Municipal Court	24,278	**27,051**	27,600	(549)
Recreation	160,452	**154,385**	152,683	1,702
City Lake	114,299	**123,058**	113,475	9,583
CVB	-	**1,101**	-	1,101
Transfers Out	223,522	**224,573**	176,000	48,573
Cash Forward	-	**-**	329,823	(329,823)
Total Expenditures	2,009,949	**2,102,411**	2,333,693	(231,282)
Receipts Over (Under) Expenditures	56,776	**67,994**		
Unencumbered Cash - Beginning	409,994	**466,770**		
Unencumbered Cash - Ending	$ 466,770	**534,764**		

CITY OF COUNCIL GROVE, KANSAS
.7% Sales Tax 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sales Tax	$ 386,299	**382,024**	280,000	102,024
Expenditures				
Personnel Services	-	**3,411**	-	3,411
Pool Lease Payments	215,735	**217,078**	215,577	1,501
Intake Payments	85,642	**88,170**	88,171	(1)
Other	612	**2,145**	10,000	(7,855)
Cash Forward	-	**-**	654,068	(654,068)
Total Expenditures	301,989	**310,804**	967,816	(657,012)
Receipts Over (Under) Expenditures	84,310	**71,220**		
Unencumbered Cash - Beginning	717,695	**802,005**		
Unencumbered Cash - Ending	$ 802,005	**873,225**		

CITY OF COUNCIL GROVE, KANSAS
1% Sales Tax 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sales Tax	$ 551,856	**545,748**	400,000	145,748
Federal Aid	73,035	**-**	-	-
Reimbursed Expenses	-	**10,000**	-	10,000
Total Receipts	624,891	**555,748**	400,000	155,748
Expenditures				
Washington Street	53,503	**53,503**	53,503	-
Infrastructure	297,274	**346,495**	200,000	146,495
Grants	70,621	**54,500**	100,000	(45,500)
Other	-	**27,273**	25,000	2,273
Transfers Out	204,850	**194,850**	194,850	-
Cash Forward	-	**-**	739,638	(739,638)
Total Expenditures	626,248	**676,621**	1,312,991	(636,370)
Receipts Over (Under) Expenditures	(1,357)	**(120,873)**		
Unencumbered Cash - Beginning	1,073,089	**1,071,732**		
Unencumbered Cash - Ending	$ 1,071,732	**950,859**		

CITY OF COUNCIL GROVE, KANSAS
Industrial Development 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Morris County	$ 16,086	**17,377**	17,272	105
Expenditures				
Industrial Development	17,786	**17,377**	17,393	(16)
Receipts Over (Under) Expenditures	(1,700)	**-**		
Unencumbered Cash - Beginning	1,700	**-**		
Unencumbered Cash - Ending	$ -	**-**		

CITY OF COUNCIL GROVE, KANSAS
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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Morris County	$ 79,181	**76,949**	76,281	668
Expenditures				
Library Appropriation	82,711	**76,152**	76,281	(129)
Receipts Over (Under) Expenditures	(3,530)	**797**		
Unencumbered Cash - Beginning	2,596	**(934)**		
Unencumbered Cash - Ending	$ (934)	**(137)**		

CITY OF COUNCIL GROVE, KANSAS
Library 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Morris County	$ 26,400	**25,823**	25,584	239
Expenditures				
Library Appropriation	27,000	**26,877**	27,000	(123)
Receipts Over (Under) Expenditures	(600)	**(1,054)**		
Unencumbered Cash - Beginning	1,791	**1,191**		
Unencumbered Cash - Ending	$ 1,191	**137**		

CITY OF COUNCIL GROVE, 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State of Kansas	$ 182,290	**137,042**	57,390	79,652
Expenditures				
Street Repairs and Maintenance	168,166	**86,343**	87,343	(1,000)
Receipts Over (Under) Expenditures	14,124	**50,699**		
Unencumbered Cash - Beginning	137,298	**151,422**		
Unencumbered Cash - Ending	$ 151,422	**202,121**		

CITY OF COUNCIL GROVE, KANSAS
Special Parks and Recreation 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Liquor Tax	$ 10,951	**9,703**	11,343	(1,640)
Donations and Other	2,175	**5,110**	15,000	(9,890)
Transfers In	20,000	**10,000**	25,000	(15,000)
Total Receipts	33,126	**24,813**	51,343	(26,530)
Expenditures				
Parks and Recreation	22,809	**27,099**	89,753	(62,654)
Receipts Over (Under) Expenditures	10,317	**(2,286)**		
Unencumbered Cash - Beginning	44,433	**54,750**		
Unencumbered Cash - Ending	$ 54,750	**52,464**		

CITY OF COUNCIL GROVE, KANSAS
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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Morris County	$ 280,708	**417,988**	416,496	1,492
Reimbursed Expenses	35,505	**41,426**	45,000	(3,574)
Transfers In	156,581	**165,034**	152,350	12,684
Total Receipts	472,794	**624,448**	613,846	10,602
Expenditures				
Health and Dental	267,835	**332,983**	389,000	(56,017)
Social Security and Medicare	69,687	**76,497**	84,000	(7,503)
KPERS	72,840	**84,336**	95,000	(10,664)
Firemen's Relief	3,595	**3,247**	2,000	1,247
Workers' Compensation and Unemployment	10,530	**9,711**	9,000	711
Cash Forward	-	-	87,125	(87,125)
Total Expenditures	424,487	**506,774**	666,125	(159,351)
Receipts Over (Under) Expenditures	48,307	**117,674**		
Unencumbered Cash - Beginning	93,303	**141,610**		
Unencumbered Cash - Ending	$ 141,610	**259,284**		

CITY OF COUNCIL GROVE, KANSAS
Highway Maintenance 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State of Kansas	$ 160,837	**88,124**	35,800	52,324
Expenditures				
Highway Improvements	219,164	**52,199**	52,199	-
Receipts Over (Under) Expenditures	(58,327)	**35,925**		
Unencumbered Cash - Beginning	201,263	**142,936**		
Unencumbered Cash - Ending	$ 142,936	**178,861**		

CITY OF COUNCIL GROVE, KANSAS
Diversion 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Diversion Fees	$ 1,493	**2,435**	1,000	1,435
Expenditures				
Law Enforcement	3,105	**7,001**	7,884	(883)
Receipts Over (Under) Expenditures	(1,612)	**(4,566)**		
Unencumbered Cash - Beginning	9,883	**8,271**		
Unencumbered Cash - Ending	$ 8,271	**3,705**		

CITY OF COUNCIL GROVE, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
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**
Receipts			
Sale of Equipment and Grants	$	7,376	**16,556**
Transfers In		122,558	**122,835**
Total Receipts		129,934	**139,391**
Expenditures			
Equipment		88,825	**71,110**
Receipts Over (Under) Expenditures		41,109	**68,281**
Unencumbered Cash - Beginning		90,832	**131,941**
Unencumbered Cash - Ending	$	131,941	**200,222**

CITY OF COUNCIL GROVE, KANSAS
Computer Equipment Reserve Fund
Schedule of Receipts and Expenditures
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**
Receipts			
Transfers In	$	25,428	**30,924**
Expenditures			
Equipment		10,279	**11,898**
Receipts Over (Under) Expenditures		15,149	**19,026**
Unencumbered Cash - Beginning		44,746	**59,895**
Unencumbered Cash - Ending	$	59,895	**78,921**

CITY OF COUNCIL GROVE, KANSAS
Capital Improvements Reserve Fund
Schedule of Receipts and Expenditures
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**
Receipts			
Donations and Reimbursed Expenses	$	51,327	**825**
Transfers In		106,000	**106,000**
Total Receipts		157,327	**106,825**
Expenditures			
Capital Improvements		63,614	**25,074**
Receipts Over (Under) Expenditures		93,713	**81,751**
Unencumbered Cash - Beginning		616,183	**709,896**
Unencumbered Cash - Ending	$	709,896	**791,647**

CITY OF COUNCIL GROVE, KANSAS
Grants Fund
Schedule of Receipts and Expenditures
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**
Receipts			
Federal Aid	$	246,010	**59,810**
State Aid		-	**183,667**
Other Grants and Donations		36,000	**5,000**
Total Receipts		282,010	**248,477**
Expenditures			
Grant Projects		260,620	**238,702**
Receipts Over (Under) Expenditures		21,390	**9,775**
Unencumbered Cash - Beginning		117,419	**138,809**
Unencumbered Cash - Ending	$	138,809	**148,584**

CITY OF COUNCIL GROVE, KANSAS
Water 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 963,785	**904,661**	966,910	(62,249)
Miscellaneous	54,998	**47,411**	-	47,411
Total Receipts	1,018,783	**952,072**	966,910	(14,838)
Expenditures				
Production				
Personnel Services	150,410	**141,599**	127,200	14,399
Contractual Services	178,471	**169,919**	172,500	(2,581)
Commodities	104,495	**179,249**	169,000	10,249
Capital Outlay	82,350	**33,874**	33,840	34
Distribution				
Personnel Services	86,848	**107,992**	121,500	(13,508)
Contractual Services	21,896	**15,978**	32,950	(16,972)
Commodities	7,533	**30,373**	13,150	17,223
Capital Outlay	47,409	**45,667**	95,000	(49,333)
Administration				
Personnel Services	27,416	**26,476**	32,200	(5,724)
Contractual Services	31,999	**33,657**	20,600	13,057
Commodities	10,627	**8,633**	27,000	(18,367)
Capital Outlay	42,987	**19,715**	16,920	2,795
Debt Service	125,101	**128,768**	127,880	888
Transfers Out	105,243	**110,944**	118,547	(7,603)
Cash Forward	-	**-**	525,780	(525,780)
Total Expenditures	1,022,785	**1,052,844**	1,634,067	(581,223)
Receipts Over (Under) Expenditures	(4,002)	**(100,772)**		
Unencumbered Cash - Beginning	591,078	**587,076**		
Unencumbered Cash - Ending	$ 587,076	**486,304**		

CITY OF COUNCIL GROVE, KANSAS
Water Maintenance Reserve Fund
Schedule of Receipts and Expenditures
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**
Receipts			
Transfers In	$	15,000	**15,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		15,000	**15,000**
Unencumbered Cash - Beginning		263,031	**278,031**
Unencumbered Cash - Ending	$	278,031	**293,031**

CITY OF COUNCIL GROVE, KANSAS
Sewer 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 227,171	**218,007**	238,960	(20,953)
Miscellaneous	3,283	**3,485**	-	3,485
Total Receipts	230,454	**221,492**	238,960	(17,468)
Expenditures				
Personnel Services	66,417	**78,333**	64,000	14,333
Contractual Services	35,187	**258,198**	41,600	216,598
Commodities	34,219	**41,043**	29,700	11,343
Capital Outlay	1,613	**2,939**	12,000	(9,061)
Debt Service	27,650	**27,650**	27,650	-
Transfers Out	48,024	**50,002**	52,000	(1,998)
Cash Forward	-	**-**	676,907	(676,907)
Total Expenditures	213,110	**458,165**	903,857	(445,692)
Receipts Over (Under) Expenditures	17,344	**(236,673)**		
Unencumbered Cash - Beginning	642,890	**660,234**		
Unencumbered Cash - Ending	$ 660,234	**423,561**		

CITY OF COUNCIL GROVE, KANSAS
Sewer Reserve Fund
Schedule of Receipts and Expenditures
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**
Receipts			
Transfers In	$	25,000	**25,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		25,000	**25,000**
Unencumbered Cash - Beginning		91,190	**116,190**
Unencumbered Cash - Ending	$	116,190	**141,190**

CITY OF COUNCIL GROVE, KANSAS
Refuse 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)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 178,187	**177,389**	174,000	3,389
Expenditures				
Contractual Services	168,216	**168,428**	167,000	1,428
Transfers Out	5,428	**10,924**	5,500	5,424
Cash Forward	-	**-**	26,211	(26,211)
Total Expenditures	173,644	**179,352**	198,711	(19,359)
Receipts Over (Under) Expenditures	4,543	**(1,963)**		
Unencumbered Cash - Beginning	23,211	**27,754**		
Unencumbered Cash - Ending	$ 27,754	**25,791**		

CITY OF COUNCIL GROVE, KANSAS
Cemetery Endowment Fund
Schedule of Receipts and Expenditures
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**
Receipts			
Cemetery Care	$	1,450	**300**
Expenditures			
Transfers Out		9,500	**-**
Receipts Over (Under) Expenditures		(8,050)	**300**
Unencumbered Cash - Beginning		91,195	**83,145**
Unencumbered Cash - Ending	$	83,145	**83,445**

CITY OF COUNCIL GROVE, KANSAS
Public Building Commission
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**
Receipts			
Lease Payments from the City	$	215,735	**217,078**
Expenditures			
Pool Principal and Interest		214,235	**215,577**
Fees		1,500	**1,501**
Total Expenditures		215,735	**217,078**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		246,500	**246,500**
Unencumbered Cash - Ending	$	246,500	**246,500**

Schedule 3

CITY OF COUNCIL GROVE, KANSAS
Agency Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
City Lake Tax Refunds	$ 130,716	-	1,147	**129,569**
Utility Deposits	85,352	10,401	13,790	**81,963**
Total Agency Funds	$ 216,068	10,401	14,937	**211,532**