CITY OF ONAGA, KANSAS

Financial Statement
As of December 31, 2023
and For the Year Then Ended

With Report by Independent Auditor

SHIPLEY
CPA, LLC
Audit, Assurance, & Consulting Services

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Commission of the
City of Onaga, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of my report. I am required to be independent of the City, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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.

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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

My 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 my 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, I:

- 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 my 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.

I am 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 I identified during the audit.

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Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1, 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 my 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.

Shipley CPA, LLC

Shipley CPA, LLC
Topeka, Kansas
March 28, 2024

CITY OF ONAGA, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances And Accounts Payable	Ending Cash Balance
General Fund:						
General Fund	$ 538,091	$ 785,560	$ 991,218	$ 332,433	$ 22,256	$ 354,689
Special Purpose Funds:						
Fire and Law Equipment Fund	16,483	435	-	16,918	-	16,918
Industrial Development Fund	8,113	-	-	8,113	-	8,113
Special Highway Fund	49,614	18,243	9,000	58,857	-	58,857
Economic Development Fund	2,006	-	-	2,006	-	2,006
Special Parks Fund	58	-	-	58	-	58
Cemetery Board Fund	4,675	1,000	1,350	4,325	-	4,325
Equipment Reserve Fund	171,519	-	22,285	149,234	-	149,234
Business Funds:						
Water Utility Fund	27,280	240,144	259,936	7,488	-	7,488
Sewer Utility Fund	79,760	138,944	101,280	117,424	-	117,424
Refuse Utility Fund	4,392	64,093	63,604	4,881	-	4,881
Total Reporting Entity (Excluding Agency Funds)	$ 901,991	$ 1,248,419	$ 1,448,673	$ 701,737	$ 22,256	$ 723,993

Composition of Cash:	
Checking account	$ 17,372
Savings	2,565
Money market	717,022
Petty cash	115
Total Primary Government	737,074
Less: Agency Funds per Schedule 3	(13,081)
Total Reporting Entity (Excluding Agency Funds)	$ 723,993

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

CITY OF ONAGA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2023

Note 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The City of Onaga, Kansas (the City), is a municipal corporation governed by an elected five-member council and operates under a mayor-council form of government. This regulatory financial statement presents the City. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate. Such legally separate entities are referred to as related municipal entities. The primary government financial statement referred to above do not include the related municipal entities of the City.

Regulatory Basis Fund Types

The accounts of the City are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

The following types of funds were utilized in recording the financial activities of the City for the year 2023:

General fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – Used to account for the proceeds of specific tax levies and other specific regulatory receipt sources that are intended for specified purposes.

Business funds – 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.).

Agency funds – Used to account for assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, 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 *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 regulatory basis of accounting.

Note 1 – Summary of Significant Accounting Policies (continued)

Reimbursed Expenses
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 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:

1. Preparation of budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 adoption of the final budget has been adjusted to on or before September 20th. The City did hold a revenue neutral rate hearing for this year.

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 ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no such amendments to the 2023 budget.

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 municipality 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: Cemetery Board Fund and Equipment Reserve 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

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 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.

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 Government'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 did not have a peak period pledge agreement during 2023, and therefore the City did not designate peak periods. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the carrying amount of the City's deposits including certificates of deposit was $723,993 and the bank balance was $744,561. The bank balance was held by one bank resulting in a concentration of credit risk. The difference between the carrying amount and the bank balance is outstanding checks. Of the bank balance, $250,000 was covered by FDIC insurance and the remainder 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.

Note 4 – Interfund Transfers

Operating transfers were as follows:

From	To	Amount	Authority
General Fund	Cemetery Board Fund	$ 1,000	n/a

Note 5 – Long-Term Debt

Changes in long-term liabilities for the City for the year ended December 31, 2023 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 Service Fee Paid
General Obligation Bonds:									
Series 2019 - Refunding	1.50%-3.70%	10/23/2019	$ 3,180,000	9/1/2048	$ 2,925,000	$ -	$ 85,000	$ 2,840,000	$ 95,652
Kansas Public Water Supply Loan Fund:									
Loan #3119	2.13%	4/20/2023	$ 295,000	2/1/2044	$ -	$ 295,000	$ -	$ 295,000	$ -

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2048	Total
Principal										
Series 2019 - Refunding	$ 85,000	$ 90,000	$ 90,000	$ 90,000	$ 95,000	$ 510,000	$ 595,000	$ 705,000	$ 580,000	$ 2,840,000
Loan #3119	4,168	8,469	8,650	8,835	9,025	48,108	53,484	59,461	6,300	206,500
	89,168	98,469	98,650	98,835	104,025	558,108	648,484	764,461	586,300	3,046,500
Interest										
Series 2019 - Refunding	93,910	92,126	90,144	88,076	85,914	389,670	302,402	187,772	54,018	1,384,032
Loan #3119	2,199	4,265	4,084	3,899	3,709	15,562	10,186	4,209	67	48,180
	96,109	96,391	94,228	91,975	89,623	405,232	312,588	191,981	54,085	1,432,212

The Kansas Public Water Supply Loan #3119 has $88,500 available for forgiveness which is not shown on the current maturities of long-term debt schedule above.

Note 6 – Property Taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar-year basis and are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half of the full amounts of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes levied and collected in the year prior to January 1st of the ensuing year.

Note 7 – Compensated Absences

The City maintains a policy of providing vacation and sick leave to its full-time employees granted in varying amounts depending on length of service and date of hire. Vacation days are vesting and accumulate but accumulation is subject to a maximum of 40 hours to be carried over to the next period. Sick leave is non-vesting and accumulates up to a maximum of 480 hours. As of December 31, 2023, the accumulated vacation leave due was approximately $2,500.

Note 8 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no decreases in insurance coverage from the prior year.

Note 9 – 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 memberemployee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members.

Note 9 – Defined Benefit Pension Plan (continued)

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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $24,545 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $242,853. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non- employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 10 – 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 municipality 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 government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

Note 11 – Evaluation of Subsequent Events

The City has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, which is the date the financial statement was available for issue.

Regulatory Required Supplementary Information

SCHEDULE 1

CITY OF ONAGA, KANSAS
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund:					
General Fund	$ 993,550	$ -	$ 993,550	$ 991,218	$ (2,332)
Special Purpose Funds:					
Fire and Law Equipment Fund	7,100	-	7,100	-	(7,100)
Industrial Development Fund	-	-	-	-	-
Special Highway Fund	20,000	-	20,000	9,000	(11,000)
Economic Development Fund	-	-	-	-	-
Special Parks Fund	-	-	-	-	-
Business Funds:					
Water Utility Fund	291,025	-	291,025	259,936	(31,089)
Sewer Utility Fund	147,975	-	147,975	101,280	(46,695)
Refuse Utility Fund	64,750	-	64,750	63,604	(1,146)

CITY OF ONAGA, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad valorem tax	$ 218,669	$ 232,117	$ (13,448)
Delinquent tax	7,612	2,000	5,612
Motor vehicle tax	25,846	21,724	4,122
Recreational vehicle tax	903	800	103
16/20M vehicle tax	760	63	697
Commercial vehicle tax	2,012	-	2,012
Watercraft tax	195	-	195
Sales tax	252,934	200,000	52,934
Neighborhood revitalization rebate	(6,604)	-	(6,604)
Franchise fee	67,412	50,000	17,412
Grants	-	-	-
Licenses	-	1,500	(1,500)
Fines	768	5,000	(4,232)
Golf course	113,153	80,000	33,153
Fire District #3	11,214	5,000	6,214
Pool receipts	14,966	13,000	1,966
Rental income	3,833	5,500	(1,667)
City/County gas tax	-	-	-
Interest on idle funds	6,642	2,000	4,642
Reimbursed receipts	17,980	25,000	(7,020)
Transfers in	-	-	-
Miscellaneous	47,265	10,000	37,265
Total Receipts	785,560	$ 653,704	$ 131,856
Expenditures			
General			
Personnel services	116,411	$ 99,000	$ 17,411
Professional services	13,968	16,000	(2,032)
Repairs and maintenance	315	2,000	(1,685)
Rentals/leases	2,015	2,000	15
Insurance	3,204	3,250	(46)
Dues/subscriptions	4,968	3,600	1,368
Telephone	1,178	1,300	(122)
Fuel	-	-	-
General supplies	11,644	12,500	(856)
Utilities	1,986	2,500	(514)
Miscellaneous	9,556	1,500	8,056
Transfers out	1,000	25,000	(24,000)
Total General	166,245	168,650	(2,405)

CITY OF ONAGA, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Expenditures (continued)			
Police/Code Enforcement			
Personnel services	$ 42,958	$ 71,000	$ (28,042)
Professional services	10,307	12,500	(2,193)
Repairs and maintenance	2,039	5,000	(2,961)
Insurance	4,558	-	4,558
Dues/subscriptions	1,411	-	1,411
Telephone	2,928	1,850	1,078
Fuel	3,529	6,000	(2,471)
General supplies	10,892	6,750	4,142
Building disposal	-	10,000	(10,000)
Miscellaneous	1,584	-	1,584
Capital outlay	36,543	-	36,543
Total Police/Code Enforcement	116,749	113,100	3,649
Fire Department			
Personnel services	646	1,000	(354)
Professional services	436	1,000	(564)
Rentals/leases	200	-	200
Insurance	2,824	-	2,824
Dues/subscriptions	-	-	-
Repairs and maintenance	2,218	3,000	(782)
General supplies	9,123	15,000	(5,877)
Utilities	2,208	2,000	208
Capital outlay	-	-	-
Total Fire Department	17,655	22,000	(4,345)
Streets			
Personnel services	20,405	22,000	(1,595)
Professional services	650	1,000	(350)
Repairs and maintenance	326,315	352,000	(25,685)
Chemical	-	-	-
Rentals/leases	-	-	-
Insurance	4,313	3,700	613
Telephone	650	900	(250)
Fuel	1,880	3,000	(1,120)
General supplies	8,991	8,000	991
Utilities	14,848	15,500	(652)
Total Streets	378,052	406,100	(28,048)

CITY OF ONAGA, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Expenditures (continued)			
Park			
Personnel services	$ 48,340	$ 53,000	$ (4,660)
Professional services	30	500	(470)
Repairs and maintenance	9,852	10,000	(148)
Chemical	-	-	-
Insurance	11,500	10,700	800
Telephone	609	1,000	(391)
General supplies	2,655	11,000	(8,345)
Utilities	3,709	4,750	(1,041)
Fuel	1,726	5,000	(3,274)
Ball Association	25,280	10,000	15,280
Cemetery	3,448	7,500	(4,052)
Miscellaneous	-	750	(750)
Total Park	107,149	114,200	(7,051)
Golf Course			
Personnel services	54,651	54,000	651
Professional services	1,413	-	1,413
Repairs and maintenance	37,892	3,500	34,392
Chemical	2,663	10,000	(7,337)
Insurance	5,000	4,100	900
Fuel	5,086	4,200	886
General supplies	20,139	15,000	5,139
Utilities	9,712	5,700	4,012
Dues/subscriptions	234	-	234
Rentals/leases	2,113	-	2,113
Capital outlay	-	30,000	(30,000)
Miscellaneous	908	3,000	(2,092)
Total Golf Course	139,811	129,500	10,311
Pool			
Personnel services	17,440	20,000	(2,560)
Professional services	-	-	-
Insurance	2,200	-	2,200
Telephone	195	-	195
Repairs and maintenance	33,433	10,000	23,433
General supplies	12,289	10,000	2,289
Total Pool	65,557	40,000	25,557
Total Expenditures	991,218	$ 993,550	$ (2,332)
Receipts Over (Under) Expenditures	(205,658)		
Unencumbered Cash, Beginning	538,091		
Unencumbered Cash, Ending	$ 332,433		

CITY OF ONAGA, KANSAS
FIRE AND LAW EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad valorem tax	$ (13)	$ -	$ (13)
Delinquent tax	43	3	40
Motor vehicle tax	355	384	(29)
Recreational vehicle tax	12	14	(2)
Taxes and shared revenue	38	1	37
Total Receipts	435	$ 402	$ 33
Expenditures			
General supplies	-	$ 7,100	$ (7,100)
Total Expenditures	-	$ 7,100	$ (7,100)
Receipts Over (Under) Expenditures	435		
Unencumbered Cash, Beginning	16,483		
Unencumbered Cash, Ending	$ 16,918		

CITY OF ONAGA, KANSAS
INDUSTRIAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Taxes and shared revenues	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Capital outlay	-	$ -	$ -
Total Expenditures	-	$ -	$ -
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	8,113		
Unencumbered Cash, Ending	$ 8,113		

CITY OF ONAGA, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
State of Kansas gas tax	$ 18,243	$ 18,960	$ (717)
Total Receipts	18,243	$ 18,960	$ (717)
Expenditures			
Contractual services	9,000	$ 20,000	$ (11,000)
Total Expenditures	9,000	$ 20,000	$ (11,000)
Receipts Over (Under) Expenditures	9,243		
Unencumbered Cash, Beginning	49,614		
Unencumbered Cash, Ending	$ 58,857		

CITY OF ONAGA, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Capital outlay	-	$ -	$ -
Total Expenditures	-	$ -	$ -
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	2,006		
Unencumbered Cash, Ending	$ 2,006		

CITY OF ONAGA, KANSAS
SPECIAL PARKS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous	$ -	$ -	$ -
Total Receipts	-	$ -	$ -
Expenditures			
Contractual services	-	$ -	$ -
Total Expenditures	-	$ -	$ -
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	58		
Unencumbered Cash, Ending	$ 58		

CITY OF ONAGA, KANSAS
CEMETERY BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual
Receipts	
Transfers in	$ 1,000
Miscellaneous	-
Total Revenues	1,000
Expenditures	
Repairs and maintenance	1,350
Miscellaneous	-
Total Expenditures	1,350
Receipts Over (Under) Expenditures	(350)
Unencumbered Cash, Beginning	4,675
Unencumbered Cash, Ending	$ 4,325

CITY OF ONAGA, KANSAS
EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual
Receipts	
Transfers in	$ -
Total Receipts	-
Expenditures	
General supplies	22,285
Total Expenditures	22,285
Receipts Over (Under) Expenditures	(22,285)
Unencumbered Cash, Beginning	171,519
Unencumbered Cash, Ending	$ 149,234

CITY OF ONAGA, KANSAS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Water sales	$ 227,990	$ 227,000	$ 990
Penalties	5,941	5,000	941
Turn on/off	3,789	2,500	1,289
Reimbursed expense	1,741	1,000	741
Miscellaneous	683	1,000	(317)
Total Receipts	240,144	$ 236,500	$ 3,644
Expenditures			
Production			
Salaries	20,245	$ 19,000	$ 1,245
Professional fees	902	2,500	(1,598)
Repairs and maintenance	1,357	-	1,357
Telephone	604	1,025	(421)
General supplies	10,714	5,000	5,714
Utilities	10,977	9,000	1,977
Chemical	1,710	-	1,710
Miscellaneous	1,162	-	1,162
Capital outlay	18,566	-	18,566
Transfer out	-	-	-
Total Production	66,237	36,525	29,712
Distribution			
Salaries	$ 29,643	$ 30,000	$ (357)
Professional fees	378	3,000	(2,622)
Repairs and maintenance	447	2,500	(2,053)
Insurance	16,240	14,500	1,740
Telephone	591	1,000	(409)
General supplies	8,021	15,000	(6,979)
Utilities	3,627	3,500	127
Debt Service	128,768	184,000	(55,232)
Miscellaneous	5,984	1,000	4,984
Total Distribution	193,699	254,500	(60,801)
Total Expenditures	259,936	$ 291,025	$ (31,089)
Receipts Over (Under) Expenditures	(19,792)		
Unencumbered Cash, Beginning	27,280		
Unencumbered Cash, Ending	$ 7,488		

CITY OF ONAGA, KANSAS
SEWER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for service	$ 138,881	$ 139,400	$ (519)
Reimbursed expenditures	63	50	13
Total Receipts	138,944	$ 139,450	$ (506)
Expenditures			
Salaries	29,608	$ 31,000	$ (1,392)
Professional services	2,047	2,500	(453)
Repairs and maintenance	2,129	1,500	629
Insurance	4,050	3,200	850
Dues and subscriptions	543	-	543
Fuel	1,640	-	1,640
Telephone	750	1,075	(325)
General supplies	2,328	3,200	(872)
Utilities	6,301	6,500	(199)
Debt service	51,884	69,000	(17,116)
Transfer out	-	30,000	(30,000)
Total Expenditures	101,280	$ 147,975	$ (46,695)
Receipts Over (Under) Expenditures	37,664		
Unencumbered Cash, Beginning	79,760		
Unencumbered Cash, Ending	$ 117,424		

CITY OF ONAGA, KANSAS
REFUSE UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for services	$ 64,093	$ 62,000	$ 2,093
Total Receipts	64,093	$ 62,000	$ 2,093
Expenditures			
Salaries	1,437	$ 1,750	$ (313)
Professional services	61,897	58,000	3,897
Commodities	270	-	270
Transfers out	-	5,000	(5,000)
Total Expenditures	63,604	$ 64,750	$ (1,146)
Receipts Over (Under) Expenditures	489		
Unencumbered Cash, Beginning	4,392		
Unencumbered Cash, Ending	$ 4,881		

CITY OF ONAGA, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Water Deposits Fund	$ 12,822	$ 4,015	$ 3,756	$ 13,081
Total Agency Funds	$ 12,822	$ 4,015	$ 3,756	$ 13,081