CITY OF COUNCIL GROVE, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2023

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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, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the 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, 2023, 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the 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, 2022 (not presented herein), and have issued our report thereon dated August 15, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

August 6, 2024

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 409,994	-	2,066,725	2,009,949	**466,770**	75,877	**542,647**
Special Purpose Funds							
.7% Sales Tax Fund	717,695	-	386,299	301,989	**802,005**	-	**802,005**
1% Sales Tax Fund	1,073,089	-	624,891	626,248	**1,071,732**	49,125	**1,120,857**
Industrial Development Fund	1,700	-	16,086	17,786	**-**	-	**-**
Library Fund	2,596	-	79,181	82,711	**(934)**	-	**(934)**
Library Benefits Fund	1,791	-	26,400	27,000	**1,191**	-	**1,191**
Special Highway Fund	137,298	-	182,290	168,166	**151,422**	1,000	**152,422**
Special Parks and Recreation Fund	44,433	-	33,126	22,809	**54,750**	-	**54,750**
Employee Benefits Fund	93,303	-	472,794	424,487	**141,610**	12,685	**154,295**
Highway Maintenance Fund	201,263	-	160,837	219,164	**142,936**	-	**142,936**
Diversion Fund	9,883	-	1,493	3,105	**8,271**	-	**8,271**
Equipment Reserve Fund	90,832	-	129,934	88,825	**131,941**	-	**131,941**
Computer Equipment Reserve Fund	44,746	-	25,428	10,279	**59,895**	-	**59,895**
Capital Improvements Reserve Fund	616,183	-	157,327	63,614	**709,896**	35,946	**745,842**
Grants Fund	117,419	-	282,010	260,620	**138,809**	-	**138,809**
Business Funds							
Water Fund	591,078	-	1,018,783	1,022,785	**587,076**	53,863	**640,939**
Water Maintenance Reserve Fund	263,031	-	15,000	-	**278,031**	-	**278,031**
Sewer Fund	642,890	-	230,454	213,110	**660,234**	18,440	**678,674**
Sewer Reserve Fund	91,190	-	25,000	-	**116,190**	-	**116,190**
Refuse Fund	23,211	-	178,187	173,644	**27,754**	14,441	**42,195**
Trust Fund							
Cemetery Endowment Fund	91,195	-	1,450	9,500	**83,145**	-	**83,145**
Total Primary Government	5,264,820	-	6,113,695	5,745,791	**5,632,724**	261,377	**5,894,101**
Related Municipal Entity							
Public Building Commission	246,500	-	215,735	215,735	**246,500**	-	**246,500**
Total Primary Government (Excluding Agency Funds)	$ 5,511,320	-	6,329,430	5,961,526	**5,879,224**	261,377	**6,140,601**

Composition of Cash	Checking and Money Market Accounts	$ **5,102,617**
	Certificates of Deposit	**1,254,052**
	Total Primary Government	**6,356,669**
	Agency Funds per Schedule 3	**(216,068)**
	Total Primary Government (Excluding Agency Funds)	$ **6,140,601**

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, 2023.

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 adoption of the final budget has been adjusted to on or before September 20th. The City did hold a revenue neutral rate hearing 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, 2023.

At December 31, 2023, the City's carrying amount of deposits was $6,356,669 and the bank balance was $6,361,190. 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 $5,861,190 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, 2023.

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, 2023 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Equipment Reserve Fund	K.S.A. 12-1,117	$	90,011
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		21,511
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		20,000
Water Fund	Water Maintenance Reserve Fund	K.S.A. 12-825d		15,000
Water Fund	Employee Benefits Fund	K.S.A. 12-16,102		53,696
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		13,024
Refuse Fund	Computer Equipment Reserve Fund	K.S.A. 12-1,117		5,428
Cemetery Endowment Fund	General Fund	Per Council		9,500

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 177 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 $934 in the Library Fund as of December 31, 2023, which is in violation of K.S.A. 10-1113.

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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $87,698 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 $1,004,854. 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 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, 2023.

NOTE 12 – COMPENSATED ABSENCES

The City's policies regarding vacation and sick leave permit employees to accumulate a maximum of 6.16 hours of vacation pay and 3.69 hours of sick pay per period. No more than 5 days of vacation pay may be carried forward to the next anniversary year. 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. All accumulated vacation pay is payable upon employment termination. 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 shall commence on June 26, 2019 and end on June 1, 2033. Total payments receivable are as follows:

Years Ending December 31		Total
2024	$	215,578
2025		216,640
2026		212,475
2027		213,075
2028		218,256
Thereafter		1,052,582
Total	**$**	**2,128,606**

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, 2023 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, 2023, 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	$ 985,000	-	190,000	**795,000**	21,660
KDOT Loan									
Washington Street	3.74%	5/12/2008	703,261	2027	212,527	-	45,023	**167,504**	8,480
KDHE Loan									
Sewer Loan 1784-01	2.30%	7/1/2010	509,600	2031	221,106	-	22,152	**198,954**	4,959
Finance Leases									
Fire Truck	2.70%	2/9/2015	264,516	2027	99,603	-	23,365	**76,238**	2,402
Street Sweeper	3.32%	6/1/2017	206,003	2023	28,250	-	28,250	**-**	938
Skid Steer	3.32%	10/1/2017	50,023	2027	13,577	-	2,522	**11,055**	451
Energy Updates	2.75%	9/9/2020	1,199,218	2035	1,066,076	-	69,330	**996,746**	29,317
Series 2019 Public Building Commission	1.80 - 3.25%	6/26/2019	2,465,000	2033	2,000,000	-	160,000	**1,840,000**	54,235
2023 Skid Steer	5.49%	11/28/2023	91,612	2031	-	74,087	-	**74,087**	-
2023 Mini Excavator	5.49%	11/28/2023	94,812	2031	-	81,457	-	**81,457**	-
Total Finance Leases					3,207,506	155,544	283,467	**3,079,583**	87,343
Total Contractual Indebtedness - City					4,626,139	155,544	540,642	**4,241,041**	122,442
Related Municipal Entity Debt									
Revenue Bond									
Series 2019 Public Building Commission	1.80 - 3.25%	6/26/2019	2,465,000	2033	2,000,000	-	160,000	**1,840,000**	54,235
Total Contractual Indebtedness					$ 6,626,139	155,544	700,642	**6,081,041**	176,677

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

	YEAR							
	2024	2025	2026	2027	2028	2029 - 2033	2034 - 2035	**Total**
Principal								
General Obligation Bonds	$ 200,000	145,000	45,000.00	55,000	55,000	235,000.00	60,000	**795,000**
KDOT Loan	46,819	48,687	50,630	21,368	-	-	-	**167,504**
KDHE Loan	22,720	23,304	23,901	24,515	25,144	79,370	-	**198,954**
Finance Leases	290,173	289,169	292,967	278,215	286,246	1,187,434	455,379	**3,079,583**
Total Principal	559,712	506,160	412,498	379,098	366,390	1,501,804	515,379	**4,241,041**
Interest								
General Obligation Bonds	18,050	14,050	11,005	9,993	8,755	175,485	1,560	**238,898**
KDOT Loan	6,265	4,514	2,693	799	-	-	-	**14,271**
KDHE Loan	4,446	3,920	3,381	2,828	2,260	3,228	-	**20,063**
Finance Leases	80,146	82,213	74,206	66,327	42,672	136,603	18,405	**500,572**
Total Interest	108,907	104,697	91,285	79,947	53,687	315,316	19,965	**773,804**
Total Principal and Interest - City	**668,619**	**610,857**	**503,783**	**459,045**	**420,077**	**1,817,120**	**535,344**	**5,014,845**
Principal								
Revenue Bond	165,000	170,000	170,000	175,000	185,000	800,000	175,000	**1,840,000**
Interest								
Revenue Bond	50,578	46,640	42,475	38,075	33,256	74,738	2,844	**288,606**
Total Principal and Interest - RME	**215,578**	**216,640**	**212,475**	**213,075**	**218,256**	**874,738**	**177,844**	**2,128,606**
Total Principal and Interest	$ **884,197**	**827,497**	**716,258**	**672,120**	**638,333**	**2,691,858**	**713,188**	**7,143,451**

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, 2023

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	$ 2,273,329	-	2,273,329	**2,009,949**	(263,380)
Special Purpose Funds					
.7% Sales Tax Fund	892,271	-	892,271	**301,989**	(590,282)
1% Sales Tax Fund	1,369,488	-	1,369,488	**626,248**	(743,240)
Industrial Development Fund	17,859	-	17,859	**17,786**	(73)
Library Fund	84,376	-	84,376	**82,711**	(1,665)
Library Benefits Fund	27,000	-	27,000	**27,000**	-
Special Highway Fund	221,862	-	221,862	**168,166**	(53,696)
Special Parks and Recreation Fund	87,691	-	87,691	**22,809**	(64,882)
Employee Benefits Fund	738,026	-	738,026	**424,487**	(313,539)
Highway Mainteance Fund	246,263	-	246,263	**219,164**	(27,099)
Diversion Fund	7,947	-	7,947	**3,105**	(4,842)
Business Funds					
Water Fund	1,448,598	-	1,448,598	**1,022,785**	(425,813)
Sewer Fund	854,831	-	854,831	**213,110**	(641,721)
Refuse Fund	185,839	-	185,839	**173,644**	(12,195)

CITY OF COUNCIL GROVE, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Morris County	$ 552,524	**697,041**	705,563	(8,522)
Franchise Fees	151,939	**152,237**	130,000	22,237
County Sales Tax	247,815	**236,546**	156,000	80,546
Liquor Tax	10,541	**10,951**	8,977	1,974
Fees and Fines	234,960	**262,236**	219,150	43,086
Use of Money and Property	461,248	**525,522**	445,300	80,222
Federal Aid	31,740	**-**	-	-
Miscellaneous	50,825	**56,192**	42,100	14,092
Transfers In	118,800	**126,000**	116,500	9,500
Total Receipts	1,860,392	**2,066,725**	1,823,590	243,135
Expenditures				
Administration	323,892	**319,512**	309,000	10,512
Police	496,558	**486,730**	453,000	33,730
Streets/Public Works	328,786	**331,694**	298,000	33,694
Swimming Pool	138,101	**130,536**	119,000	11,536
City Parks	51,247	**43,039**	79,000	(35,961)
Cemetery Care	51,916	**60,607**	50,624	9,983
Fire	84,666	**115,280**	88,734	26,546
Municipal Court	27,340	**24,278**	27,600	(3,322)
Recreation	161,322	**160,452**	147,000	13,452
City Lake	144,149	**114,299**	108,475	5,824
Transfers Out	176,000	**223,522**	176,000	47,522
Cash Forward	-	**-**	416,896	(416,896)
Total Expenditures	1,983,977	**2,009,949**	2,273,329	(263,380)
Receipts Over (Under) Expenditures	(123,585)	**56,776**		
Unencumbered Cash - Beginning	531,160	**409,994**		
Prior Year Cancelled Encumbrances	2,419	**-**		
Unencumbered Cash - Ending	$ 409,994	**466,770**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sales Tax	$ 377,535	**386,299**	280,000	106,299
Expenditures				
Pool Lease Payments	214,123	**215,735**	214,235	1,500
Intake Payments	87,076	**85,642**	85,642	-
Other	611	**612**	10,000	(9,388)
Cash Forward	-	**-**	582,394	(582,394)
Total Expenditures	301,810	**301,989**	892,271	(590,282)
Receipts Over (Under) Expenditures	75,725	**84,310**		
Unencumbered Cash - Beginning	641,970	**717,695**		
Unencumbered Cash - Ending	$ 717,695	**802,005**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sales Tax	$ 539,336	**551,856**	400,000	151,856
Federal Aid	-	**73,035**	-	73,035
Total Receipts	539,336	**624,891**	400,000	224,891
Expenditures				
Washington Street	53,502	**53,503**	53,503	-
Infrastructure	55,457	**297,274**	100,000	197,274
Grants	45,499	**70,621**	100,000	(29,379)
Other	5,000	**-**	-	-
Transfers Out	203,850	**204,850**	204,850	-
Cash Forward	-	**-**	911,135	(911,135)
Total Expenditures	363,308	**626,248**	1,369,488	(743,240)
Receipts Over (Under) Expenditures	176,028	**(1,357)**		
Unencumbered Cash - Beginning	895,317	**1,073,089**		
Prior Year Cancelled Encumbrances	1,744	**-**		
Unencumbered Cash - Ending	$ 1,073,089	**1,071,732**		

CITY OF COUNCIL GROVE, KANSAS
Industrial Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Morris County	$	15,509	**16,086**	16,231	(145)
Expenditures					
Industrial Development		16,344	**17,786**	17,859	(73)
Receipts Over (Under) Expenditures		(835)	**(1,700)**		
Unencumbered Cash - Beginning		2,535	**1,700**		
Unencumbered Cash - Ending	$	1,700	**-**		

CITY OF COUNCIL GROVE, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Morris County	$ 79,415	**79,181**	79,774	(593)
Expenditures				
Library Appropriation	89,409	**82,711**	84,376	(1,665)
Receipts Over (Under) Expenditures	(9,994)	**(3,530)**		
Unencumbered Cash - Beginning	12,590	**2,596**		
Unencumbered Cash - Ending	$ 2,596	**(934)**		

CITY OF COUNCIL GROVE, KANSAS
Library Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Morris County	$ 26,749	**26,400**	26,624	(224)
Expenditures				
Library Appropriation	27,000	**27,000**	27,000	-
Receipts Over (Under) Expenditures	(251)	**(600)**		
Unencumbered Cash - Beginning	2,042	**1,791**		
Unencumbered Cash - Ending	$ 1,791	**1,191**		

CITY OF COUNCIL GROVE, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State of Kansas	$ 56,945	**182,290**	58,970	123,320
Expenditures				
Street Repairs and Maintenance	24,458	**168,166**	221,862	(53,696)
Receipts Over (Under) Expenditures	32,487	**14,124**		
Unencumbered Cash - Beginning	104,811	**137,298**		
Unencumbered Cash - Ending	$ 137,298	**151,422**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Liquor Tax	$ 10,541	**10,951**	8,977	1,974
Donations and Other	6,454	**2,175**	15,000	(12,825)
Transfers In	20,000	**20,000**	20,000	-
Total Receipts	36,995	**33,126**	43,977	(10,851)
Expenditures				
Parks and Recreation	17,476	**22,809**	87,691	(64,882)
Receipts Over (Under) Expenditures	19,519	**10,317**		
Unencumbered Cash - Beginning	24,914	**44,433**		
Unencumbered Cash - Ending	$ 44,433	**54,750**		

CITY OF COUNCIL GROVE, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Morris County	$ 383,188	**280,708**	281,626	(918)
Reimbursed Expenses	52,389	**35,505**	45,000	(9,495)
Transfers In	136,155	**156,581**	152,350	4,231
Total Receipts	571,732	**472,794**	478,976	(6,182)
Expenditures				
Health and Dental	370,912	**267,835**	389,000	(121,165)
Social Security and Medicare	69,533	**69,687**	84,000	(14,313)
KPERS	73,291	**72,840**	95,000	(22,160)
Firemen's Relief	-	**3,595**	2,000	1,595
Workers' Compensation and Unemployment	11,893	**10,530**	9,000	1,530
Cash Forward	-	-	159,026	(159,026)
Total Expenditures	525,629	**424,487**	738,026	(313,539)
Receipts Over (Under) Expenditures	46,103	**48,307**		
Unencumbered Cash - Beginning	47,200	**93,303**		
Unencumbered Cash - Ending	$ 93,303	**141,610**		

CITY OF COUNCIL GROVE, KANSAS
Highway Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State of Kansas	$ 35,900	**160,837**	35,800	125,037
Expenditures				
Highway Improvements	9,300	**219,164**	246,263	(27,099)
Receipts Over (Under) Expenditures	26,600	**(58,327)**		
Unencumbered Cash - Beginning	174,663	**201,263**		
Unencumbered Cash - Ending	$ 201,263	**142,936**		

CITY OF COUNCIL GROVE, KANSAS
Diversion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Diversion Fees	$ 3,542	**1,493**	1,000	493
Expenditures				
Law Enforcement	3,106	**3,105**	4,000	(895)
Cash Forward	-	**-**	3,947	(3,947)
Total Expenditures	3,106	**3,105**	7,947	(4,842)
Receipts Over (Under) Expenditures	436	**(1,612)**		
Unencumbered Cash - Beginning	9,447	**9,883**		
Unencumbered Cash - Ending	$ 9,883	**8,271**		

CITY OF COUNCIL GROVE, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sale of Equipment and Grants	$	27,031	**7,376**
Transfers In		96,547	**122,558**
Total Receipts		123,578	**129,934**
Expenditures			
Equipment		124,625	**88,825**
Receipts Over (Under) Expenditures		(1,047)	**41,109**
Unencumbered Cash - Beginning		91,879	**90,832**
Unencumbered Cash - Ending	$	90,832	**131,941**

CITY OF COUNCIL GROVE, KANSAS
Computer Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	25,457	**25,428**
Expenditures			
Equipment		13,984	**10,279**
Receipts Over (Under) Expenditures		11,473	**15,149**
Unencumbered Cash - Beginning		33,273	**44,746**
Unencumbered Cash - Ending	$	44,746	**59,895**

CITY OF COUNCIL GROVE, KANSAS
Capital Improvements Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Donations and Reimbursed Expenses	$	-	**51,327**
Transfers In		106,000	**106,000**
Total Receipts		106,000	**157,327**
Expenditures			
Capital Improvements		103,338	**63,614**
Transfers Out		22,696	**-**
Total Expenditures		126,034	**63,614**
Receipts Over (Under) Expenditures		(20,034)	**93,713**
Unencumbered Cash - Beginning		635,553	**616,183**
Prior Year Cancelled Encumbrances		664	**-**
Unencumbered Cash - Ending	$	616,183	**709,896**

CITY OF COUNCIL GROVE, KANSAS
Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
ARPA Grant	$	161,842	**-**
Federal Aid		-	**246,010**
Other Grants and Donations		64,650	**36,000**
Transfers In		19,396	**-**
Total Receipts		245,888	**282,010**
Expenditures			
Grant Projects		45,136	**260,620**
Receipts Over (Under) Expenditures		200,752	**21,390**
Unencumbered Cash - Beginning		(83,333)	**117,419**
Unencumbered Cash - Ending	$	117,419	**138,809**

CITY OF COUNCIL GROVE, KANSAS
Water Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 977,706	**963,785**	966,910	(3,125)
Miscellaneous	50,132	**54,998**	-	54,998
Total Receipts	1,027,838	**1,018,783**	966,910	51,873
Expenditures				
Production				
Personnel Services	103,007	**150,410**	125,000	25,410
Contractual Services	145,793	**178,471**	144,300	34,171
Commodities	107,844	**104,495**	163,500	(59,005)
Capital Outlay	33,840	**82,350**	1,000	81,350
Distribution				
Personnel Services	102,729	**86,848**	119,500	(32,652)
Contractual Services	19,325	**21,896**	26,950	(5,054)
Commodities	17,375	**7,533**	12,650	(5,117)
Capital Outlay	63,801	**47,409**	90,000	(42,591)
Administration				
Personnel Services	30,054	**27,416**	32,000	(4,584)
Contractual Services	41,112	**31,999**	18,600	13,399
Commodities	6,742	**10,627**	26,500	(15,873)
Capital Outlay	17,922	**42,987**	2,883	40,104
Debt Service	127,182	**125,101**	124,213	888
Transfers Out	107,396	**105,243**	118,547	(13,304)
Cash Forward	-	**-**	442,955	(442,955)
Total Expenditures	924,122	**1,022,785**	1,448,598	(425,813)
Receipts Over (Under) Expenditures	103,716	**(4,002)**		
Unencumbered Cash - Beginning	486,199	**591,078**		
Prior Year Cancelled Encumbrances	1,163	**-**		
Unencumbered Cash - Ending	$ 591,078	**587,076**		

CITY OF COUNCIL GROVE, KANSAS
Water Maintenance Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		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		248,031	**263,031**
Unencumbered Cash - Ending	$	263,031	**278,031**

CITY OF COUNCIL GROVE, KANSAS
Sewer Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Charges for Services	$	233,102	**227,171**	238,960	(11,789)
Miscellaneous		3,675	**3,283**	-	3,283
Total Receipts		236,777	**230,454**	238,960	(8,506)
Expenditures					
Personnel Services		62,573	**66,417**	53,000	13,417
Contractual Services		40,229	**35,187**	46,600	(11,413)
Commodities		22,365	**34,219**	25,700	8,519
Capital Outlay		2,206	**1,613**	12,000	(10,387)
Debt Service		27,650	**27,650**	27,650	-
Transfers Out		46,956	**48,024**	52,000	(3,976)
Cash Forward		-	**-**	637,881	(637,881)
Total Expenditures		201,979	**213,110**	854,831	(641,721)
Receipts Over (Under) Expenditures		34,798	**17,344**		
Unencumbered Cash - Beginning		608,088	**642,890**		
Prior Year Cancelled Encumbrances		4	**-**		
Unencumbered Cash - Ending	$	642,890	**660,234**		

CITY OF COUNCIL GROVE, KANSAS
Sewer Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		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		66,190	**91,190**
Unencumbered Cash - Ending	$	91,190	**116,190**

CITY OF COUNCIL GROVE, KANSAS
Refuse Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Charges for Services	$ 174,900	**178,187**	165,000	13,187
Expenditures				
Contractual Services	167,072	**168,216**	165,000	3,216
Transfers Out	5,457	**5,428**	-	5,428
Cash Forward	-	**-**	20,839	(20,839)
Total Expenditures	172,529	**173,644**	185,839	(12,195)
Receipts Over (Under) Expenditures	2,371	**4,543**		
Unencumbered Cash - Beginning	20,840	**23,211**		
Unencumbered Cash - Ending	$ 23,211	**27,754**		

CITY OF COUNCIL GROVE, KANSAS
Cemetery Endowment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Cemetery Care	$	850	**1,450**
Expenditures			
Transfers Out		-	**9,500**
Receipts Over (Under) Expenditures		850	**(8,050)**
Unencumbered Cash - Beginning		90,345	**91,195**
Unencumbered Cash - Ending	$	91,195	**83,145**

CITY OF COUNCIL GROVE, KANSAS
Public Building Commission
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Lease Payments from the City	$	214,123	**215,735**
Expenditures			
Pool Principal and Interest		212,623	**214,235**
Fees		1,500	**1,500**
Total Expenditures		214,123	**215,735**
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, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
City Lake Tax Refunds	$ 133,176	-	2,460	**130,716**
Utility Deposits	80,553	9,936	5,137	**85,352**
Total Agency Funds	$ 213,729	9,936	7,597	**216,068**