CITY OF SENECA, KANSAS

FINANCIAL STATEMENT

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CITY OF SENECA, KANSAS
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May 15, 2025

Mayor and Council Members
City of Seneca, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Seneca, Kansas (the City), as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) 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 KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the 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 KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that 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.

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Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CITY OF SENECA, KANSAS
SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 782,767	$ -	$ 1,440,478	$ 1,463,989	$ 759,256	$ -	$ 759,256
Library Fund	-	-	176,074	176,074	-	-	-
Fire Equipment Fund	32,244	-	34,894	28,263	38,875	-	38,875
Industrial Development Fund	257,643	-	33,545	5,000	286,188	-	286,188
Fire Truck Fund	361,459	-	151,876	266,725	246,610	-	246,610
Airport Fund	10,116	-	-	-	10,116	-	10,116
Special Highway Fund	3,334	-	-	-	3,334	-	3,334
Special Park and Recreation Fund	44,130	-	15,976	19,610	40,496	-	40,496
Capital Equipment Fund	5,634	-	164	450	5,348	-	5,348
Capital Improvement Fund	364,148	-	821,838	723,372	462,614	-	462,614
Law Enforcement Fund	11,904	-	3,720	7,294	8,330	-	8,330
Pool Capital Improvement Fund	2,203,114	-	1,066,296	924,002	2,345,408	-	2,345,408
Convention and Tourism Fund	33,440	-	21,167	25,401	29,206	-	29,206
Bond and Interest Fund	2,309	-	69,746	70,343	1,712	-	1,712
Ambulance Fund	18,603	-	17,640	1,906	34,337	-	34,337
Water Utility Fund	260,434	-	450,382	437,250	273,566	-	273,566
Meter Deposits Fund	56,208	-	6,850	4,411	58,647	-	58,647
Sewer Utility Fund	663,202	-	371,818	430,140	604,880	-	604,880
Electric Utility Fund	4,941,674	-	3,640,471	2,930,258	5,651,887	-	5,651,887
Swimming Pool Fund	63,590	-	172,018	118,404	117,204	-	117,204
Branch Street Project Fund	21,818	-	-	21,818	-	-	-

(continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CITY OF SENECA, KANSAS
SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Fund (Continued)							
Law Enforcement Trust Fund	$ 4,911	$ -	$ -	$ -	$ 4,911	$ -	$ 4,911
Cemetery Trust Fund	1,868	-	-	-	1,868	-	1,868
Electric Principal & Interest Fund	-	-	79,651	79,651	-	-	-
Subtotal	$ 10,144,550	$ -	$ 8,574,604	$ 7,734,361	$ 10,984,793	$ -	$ 10,984,793
Related Municipal Entity							
Seneca Free Library	116,451	-	217,770	204,807	129,414	-	129,414
Total Reporting Entity	$ 10,261,001	$ -	$ 8,792,374	$ 7,939,168	$ 11,114,207	$ -	$ 11,114,207

Composition of Cash	
Certificates of Deposit	$ 3,600,000
Checking/Savings Accounts	7,384,793
Total Primary Government	$ 10,984,793
Library Checking, Savings and CDs	129,414
Total Reporting Entity	$ 11,114,207

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

The City of Seneca, Kansas (the City), is a municipal corporation governed by an elected six-member council and mayor. The financial statement presents the City and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

Seneca Free Library

The Seneca Free Library Board operates the City's Public Library. Acquisition or disposition of real property by the Library Board must be approved by the City. Bond issuances must also be approved by the City.

Regulatory Basis Fund Types

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In the financial statement in this report, the various funds are grouped into generic fund types and broad fund categories as follows:

General Fund - The general fund is the chief operating fund of the City. It is used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds - Special purpose funds are used to account for the proceeds of specific tax levies and other specific revenue sources intended for specified purposes.

Bond and Interest Fund - Bond and interest fund is used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – Capital Project Funds are used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Funds - Business funds are used to account for funds financed in whole or in part by fees charged to users of the goods or services.

Trust Fund- Funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Basis of Accounting

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 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 revenues 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

The City Charter establishes the fiscal year as the twelve-month period beginning January 1. The Mayor and City Council prepare a budget of estimated expenditures and receipts for the ensuing fiscal year in accordance with State of Kansas Statutes. These statutes require that an annual operating budget be adopted for the general fund, special purpose funds (unless specifically exempted by statue), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget.

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The City did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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: capital equipment fund, capital improvement fund and law enforcement trust 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 2: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

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 coverage is 50%. The City does not utilize "peak periods". All deposits were legally secured at December 31, 2024.

As of December 31, 2024, the City's carrying amount of the deposits was $10,984,793 and the bank balance was $11,212,881. The bank balance was held by three banks. Of the bank balance, $4,889,106 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Note 3: Interfund Transfers

Transfers for the year were as follows:

From	To	Regulatory Authority	Amount
General	Capital Improvement	12-1,118	$ 26,950
Water Utility	Capital Improvement	12-1,118	86,137
Electric Utility	Electric Principal & Interest	12-825d	79,651
Sewer Utility	Capital Improvement	12-1,118	96,100
Pool Debt Service	Swimming Pool	12-1,117	110,000
Pool Debt Service	Capital Improvement	12-1,118	406,900
Electric Utility	Capital Improvement	12-1,118	196,209
			$ 1,001,947

Note 4: 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 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

Note 4: Defined Benefit Pension Plan (Continued)

Plan Description (Continued)

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 limited on annual increases in the employer contribution rates. The actuarially determined employee contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for fiscal year ended December 31, 2024. Contributions to the pension plan from the City were $110,746 for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the City's proportionate share of the collective net pension liability reported by KPERS was $976,784. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report, including all actuarial assumption 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 5: Compensated Absences

The City provides compensation for absences for full-time employees. Individuals who work at least 40 hours per week are classified as full-time, and are eligible to earn vacation and sick leave.

The City's vacation leave is earned according to the following schedule:

Years of Service	Hours per Month
0 - 5 years	6.66
6-11 years	10.00
12-20 years	13.33
>20 years	14.66

Employees may not carry over more than 160 hours. Each employee's anniversary date is used to determined vacation carryover. An exception applies to employees of the Police Department, due to the additional cost incurred for a replacement officer to cover time of an absent officer. Employees of the Police Department may convert up to 50% of vacation time to cash annually.

Sick leave is earned 8 hours for each full month of service. No employee may accrue more than 720 hours of sick leave. Upon termination of employment with the City, an employee will not be paid for any unused sick leave.

Note 6: Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes healthcare 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. There is no cost to the City under this program.

Note 7: Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. There have been no decreases in insurance coverage from the prior year.

Note 8: Related Parties

During the year ended December 31, 2024, the Mayor was an immediate family member of a council member.

Note 9: Subsequent Events

Management 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 to be issued.

Note 10: Changes in Long-Term Debt

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2013-A	2.0 - 2.625%	05/01/13	$ 2,520,000	09/01/30	$ 565,000	$ -	$ 175,000	$ (175,000)	$ 390,000	$ 13,138
Series 2014-A	1.15 - 3.6%	10/01/14	830,000	09/01/24	95,000	-	95,000	(95,000)	-	2,660
Total General Obligation Bonds					$ 660,000	$ -	$ 270,000	$ (270,000)	$ 390,000	$ 15,798
Loans										
KDHE Water Pollution Control	1.91%	07/21/16	2,231,391	3/1/37	$ 1,584,133	$ -	$ 92,140	$ (92,140)	$ 1,491,993	$ 29,819
Electric Loan	0.25 - 2.68%	07/01/21	695,306	1/1/31	506,828	-	66,290	(66,290)	440,538	13,361
Total Loans					$ 2,090,961	$ -	$ 158,430	$ (158,430)	$ 1,932,531	$ 43,180
Public Building Commission										
Series 2013 Revenue Bond	2.0 - 2.5%	05/01/13	3,295,000	9/1/27	$ 975,000	$ -	$ 240,000	$ (240,000)	$ 735,000	$ 22,875
Finance Lease										
2021 Spartan Fire Engine	2.60%	04/06/22	373,246	4/6/27	$ 302,423	$ -	$ 72,667	$ (72,667)	$ 229,756	$ 7,988
TOTAL LONG-TERM DEBT					$ 4,028,384	$ -	$ 741,097	$ (741,097)	$ 3,287,287	$ 89,841

Note 10: Changes in Long-Term Debt (Continued)

	2025	2026	2027	2028	2029	2030 - 2034	2035 - 2039	Total
Principal								
General Obligation Bonds								
Series 2013-A	$ 80,000	$ 80,000	$ 80,000	$ 85,000	$ 50,000	$ 15,000	$ -	$ 390,000
Loans								
KDHE Water Pollution Control	93,908	95,711	97,547	99,419	101,327	536,559	467,522	1,491,993
Electric Loan	68,540	70,395	72,301	74,258	76,268	78,776	-	440,538
Public Building Commission								
Series 2013 Refunding Bond	240,000	245,000	250,000	-	-	-	-	735,000
Finance Lease								
2021 Spartan Fire Engine	74,603	76,568	78,585	-	-	-	-	229,756
Total Principal	$ 557,051	$ 567,674	$ 578,433	$ 258,677	$ 227,595	$ 630,335	$ 467,522	$ 3,287,287
Interest and Service Fees								
General Obligation Bonds								
Series 2013-A	$ 9,638	$ 7,738	$ 5,838	$ 3,938	$ 1,706	$ 394	$ -	$ 29,252
Loans								
KDHE Water Pollution Control	24,380	22,813	21,217	19,589	17,931	63,647	17,655	187,232
Electric Loan	11,659	9,716	7,721	5,668	3,557	1,386	-	39,707
Public Building Commission								
Series 2013 Refunding Bond	17,776	12,376	6,250	-	-	-	-	36,402
Finance Lease								
2021 Spartan Fire Engine	6,052	4,087	2,070	-	-	-	-	12,209
Total Interest and Service Fees	$ 69,505	$ 56,730	$ 43,096	$ 29,195	$ 23,194	$ 65,427	$ 17,655	$ 304,802
Total Principal and Interest	$ 626,556	$ 624,404	$ 621,529	$ 287,872	$ 250,789	$ 695,762	$ 485,177	$ 3,592,089

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

CITY OF SENECA, KANSAS
SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (under)
Governmental Funds					
General	$ 1,680,372	$ -	$ 1,680,372	$ 1,463,989	$ (216,383)
Library	188,417	-	188,417	176,074	(12,343)
Fire Equipment	59,122	-	59,122	28,263	(30,859)
Industrial Development	292,740	-	292,740	5,000	(287,740)
Fire Truck	365,129	-	365,129	266,725	(98,404)
Airport	11,616	-	11,616	-	(11,616)
Special Highway	59,484	-	59,484	-	(59,484)
Special Park and Recreation	57,322	-	57,322	19,610	(37,712)
Law Enforcement	7,319	-	7,319	7,294	(25)
Law Enforcement Trust	5,911	-	5,911	-	(5,911)
Pool Capital Improvement	3,118,165	-	3,118,165	924,002	(2,194,163)
Convention and Tourism	37,561	-	37,561	25,401	(12,160)
Bond & Interest	97,660	-	97,660	70,343	(27,317)
Ambulance	31,023	-	31,023	1,906	(29,117)
Water Utility	626,014	-	626,014	437,250	(188,764)
Meter Deposits	59,083	-	59,083	4,411	(54,672)
Sewer Utility	1,041,208	-	1,041,208	430,140	(611,068)
Electric Utility	6,145,087	-	6,145,087	2,930,258	(3,214,829)
Swimming Pool	184,694	-	184,694	118,404	(66,290)
Cemetery Trust	1,868	-	1,868	-	(1,868)
Totals	$ 14,069,795	$ -	$ 14,069,795	$ 6,909,070	$ (7,160,725)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

CITY OF SENECA, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 667,885	$ 728,403	$ (60,518)
Delinquent Taxes	3,141	4,000	(859)
Motor Vehicle Taxes	80,864	76,133	4,731
Recreational Vehicle Tax	1,707	1,488	219
16/20 M Vehicle Tax	1,355	1,286	69
Commercial Vehicle Tax	24,423	21,695	2,728
Watercraft Tax	660	208	452
Local Alcoholic Liquor Tax	15,977	15,410	567
Local Sales Tax	347,026	292,540	54,486
Franchise Tax	65,377	70,000	(4,623)
Licenses, Permits and Fees	9,736	7,000	2,736
PILOT Payment	-	17,000	(17,000)
Fines, Forfeitures and Penalties	12,429	12,000	429
Interest	75,715	8,000	67,715
Cemetery Fees	3,650	1,000	2,650
Reimbursement	58,093	23,892	34,201
Recreation	-	15,000	(15,000)
Other	72,440	-	72,440
Total Cash Receipts	$ 1,440,478	$ 1,295,055	$ 145,423

(Continued)

CITY OF SENECA, KANSAS
GENERAL FUND (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
General and Administrative			
Personnel Services	$ 122,967	$ 127,873	$ (4,906)
Commodities	37,797	46,895	(9,098)
Contractual	55,040	99,192	(44,152)
Capital Outlay	55,813	60,000	(4,187)
Economic Development	43,429	35,500	7,929
Transfers to Capital Improvements	-	26,950	(26,950)
Other	1,706	2,800	(1,094)
Police Department			
Personnel Services	330,917	304,145	26,772
Commodities	39,525	74,350	(34,825)
Contractual	93,103	195,325	(102,222)
Capital Outlay	6,461	6,000	461
Other	2,232	3,000	(768)
Streets and Highway Department			
Personnel Services	215,824	162,355	53,469
Commodities	161,208	167,681	(6,473)
Contractual	43,278	130,104	(86,826)
Capital Outlay	21,764	21,764	-
Park Department			
Personnel Services	129,141	92,365	36,776
Commodities	36,973	48,411	(11,438)
Contractual	35,314	69,432	(34,118)
Cemetery			
Commodities	2,556	3,000	(444)
Contractual	227	830	(603)
Airport			
Commodities	164	800	(636)
Contractual	1,600	1,600	-
Transfer out	26,950	-	26,950
Total Expenditures	$ 1,463,989	$ 1,680,372	$ (216,383)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (23,511)		
UNENCUMBERED CASH - JANUARY 1	782,767		
UNENCUMBERED CASH - DECEMBER 31	$ 759,256		

CITY OF SENECA, KANSAS
LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 152,831	$ 166,729	$ (13,898)
Delinquent Taxes	651	900	(249)
Motor Vehicle Taxes	16,759	15,778	981
Recreational Vehicle Tax	354	309	45
16/20 M Vehicle Tax	281	267	14
Commercial Vehicle Tax	5,061	4,496	565
Watercraft Tax	-	43	(43)
Excise Tax	137	75	62
Total Cash Receipts	$ 176,074	$ 188,597	$ (12,523)
EXPENDITURES			
Appropriation	$ 176,074	$ 188,417	$ (12,343)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

CITY OF SENECA, KANSAS
FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 28,854	$ 31,764	$ (2,910)
Delinquent Taxes	386	-	386
Motor Vehicle Taxes	3,193	3,005	188
Recreational Vehicle Tax	67	59	8
16/20 M Vehicle Tax	54	51	3
Commercial Vehicle Tax	964	856	108
Watercraft Tax	-	8	(8)
Excise Tax	26	-	26
Interest	1,350	100	1,250
Total Cash Receipts	$ 34,894	$ 35,843	$ (949)
EXPENDITURES			
Contractual Services	$ 9,568	$ 7,000	$ 2,568
Commodities	8,119	9,000	(881)
Capital Outlay	3,904	10,000	(6,096)
Dispatch Support	6,672	6,675	(3)
Cash Reserve	-	26,447	(26,447)
Total Expenditures	$ 28,263	$ 59,122	$ (30,859)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,631		
UNENCUMBERED CASH - JANUARY 1	32,244		
UNENCUMBERED CASH - DECEMBER 31	$ 38,875		

CITY OF SENECA, KANSAS
INDUSTRIAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 29,116	$ 31,764	$ (2,648)
Delinquent Taxes	124	-	124
Motor Vehicle Taxes	3,193	3,005	188
Recreational Vehicle Tax	68	59	9
16/20 M Vehicle Tax	54	51	3
Commercial Vehicle Tax	964	856	108
Watercraft Tax	-	8	(8)
Excise Tax	26	14	12
Total Cash Receipts	$ 33,545	$ 35,757	$ (2,212)
EXPENDITURES			
County Economic Development	$ 5,000	$ 5,000	$ -
Cash Reserve	-	287,740	(287,740)
Total Expenditures	$ 5,000	$ 292,740	$ (287,740)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 28,545		
UNENCUMBERED CASH - JANUARY 1	257,643		
UNENCUMBERED CASH - DECEMBER 31	$ 286,188		

CITY OF SENECA, KANSAS
FIRE TRUCK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Rural Fire Contracts	$ 144,619	$ 138,569	$ 6,050
Interest	7,057	1,000	6,057
Donations	200	-	200
Total Cash Receipts	$ 151,876	$ 139,569	$ 12,307
EXPENDITURES			
Contractual Services	$ 25,852	$ 7,000	$ 18,852
Commodities	4,268	23,900	(19,632)
Capital Outlay	135,933	230,000	(94,067)
Dispatch Support	20,017	20,018	(1)
Lease Purchase Payment	80,655	80,655	-
Cash Reserve	-	3,556	(3,556)
Total Expenditures	$ 266,725	$ 365,129	$ (98,404)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (114,849)		
UNENCUMBERED CASH - JANUARY 1	361,459		
UNENCUMBERED CASH - DECEMBER 31	$ 246,610		

CITY OF SENECA, KANSAS
AIRPORT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Service	$ -	$ 1,000	$ (1,000)
EXPENDITURES			
Commodities	$ -	$ 500	$ (500)
Cash Reserve	-	11,116	(11,116)
Total Expenditures	$ -	$ 11,616	$ (11,616)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	10,116		
UNENCUMBERED CASH - DECEMBER 31	$ 10,116		

CITY OF SENECA, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
State Payments	$ -	$ 56,150	$ (56,150)
EXPENDITURES			
Capital Improvements	$ -	$ 59,484	$ (59,484)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	3,334		
UNENCUMBERED CASH - DECEMBER 31	$ 3,334		

CITY OF SENECA, KANSAS
SPECIAL PARK AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Local Alcoholic Liquor Tax	$ 15,976	$ 15,410	$ 566
EXPENDITURES			
Utilities	$ 360	$ -	$ 360
Commodities	-	500	(500)
Capital Outlay	19,250	45,000	(25,750)
Cash Reserve	-	11,822	(11,822)
Total Expenditures	$ 19,610	$ 57,322	$ (37,712)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,634)		
UNENCUMBERED CASH - JANUARY 1	44,130		
UNENCUMBERED CASH - DECEMBER 31	$ 40,496		

CITY OF SENECA, KANSAS
CAPITAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

CASH RECEIPTS		
Interest	$	164
EXPENDITURES		
Capital Outlay	$	450
RECEIPTS OVER (UNDER) EXPENDITURES	$	(286)
UNENCUMBERED CASH - JANUARY 1		5,634
UNENCUMBERED CASH - DECEMBER 31	$	5,348

CITY OF SENECA, KANSAS
CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

CASH RECEIPTS		
Other	$	9,542
Transfers In		812,296
Total Cash Receipts	$	821,838
EXPENDITURES		
Capital Improvements	$	529,736
Bond Principal and Interest		193,636
Total Expenditures	$	723,372
RECEIPTS OVER (UNDER) EXPENDITURES	$	98,466
UNENCUMBERED CASH - JANUARY 1		364,148
UNENCUMBERED CASH - DECEMBER 31	$	462,614

CITY OF SENECA, KANSAS
LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Diversion Fee	$ 3,720	$ 3,000	$ 720
EXPENDITURES			
Diversion Expense	$ 2,241	$ 5,000	$ (2,759)
Capital Outlay	5,053	-	5,053
Cash Reserve	-	2,319	(2,319)
Total Expenditures	$ 7,294	$ 7,319	$ (25)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,574)		
UNENCUMBERED CASH - JANUARY 1	11,904		
UNENCUMBERED CASH - DECEMBER 31	$ 8,330		

CITY OF SENECA, KANSAS
POOL CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Sales Tax	$ 968,613	$ 930,000	$ 38,613
Donations	33,500	-	33,500
Interest	64,183	-	64,183
Total Cash Receipts	$ 1,066,296	$ 930,000	$ 136,296
EXPENDITURES			
Debt Service	$ 262,875	$ 262,876	$ (1)
Capital Outlay	144,227	50,000	94,227
Transfers Out	516,900	1,610,000	(1,093,100)
Cash Reserve	-	1,195,289	(1,195,289)
Total Expenditures	$ 924,002	$ 3,118,165	$ (2,194,163)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 142,294		
UNENCUMBERED CASH - JANUARY 1	2,203,114		
UNENCUMBERED CASH - DECEMBER 31	$ 2,345,408		

CITY OF SENECA, KANSAS
CONVENTION AND TOURISM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Transient Guest Tax	$ 21,167	$ 18,032	$ 3,135
EXPENDITURES			
Grants	$ -	$ 21,610	$ (21,610)
Capital Outlay	25,401	8,000	17,401
Cash Forward	-	7,951	(7,951)
Total Expenditures	$ 25,401	$ 37,561	$ (12,160)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,234)		
UNENCUMBERED CASH - JANUARY 1	33,440		
UNENCUMBERED CASH - DECEMBER 31	$ 29,206		

CITY OF SENECA, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad Valorem Tax	$ 69,746	$ -	$ 69,746
EXPENDITURES			
Debt Service	$ 70,343	$ 97,660	$ (27,317)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (597)		
UNENCUMBERED CASH - JANUARY 1	2,309		
UNENCUMBERED CASH - DECEMBER 31	$ 1,712		

CITY OF SENECA, KANSAS
AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
EMS Lease Income	$ 17,640	$ 17,640	$ -
EXPENDITURES			
Contractual Services	$ 1,906	$ 5,000	$ (3,094)
Commodities	-	2,700	(2,700)
Cash Forward	-	23,323	(23,323)
Total Expenditures	$ 1,906	$ 31,023	$ (29,117)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 15,734		
UNENCUMBERED CASH - JANUARY 1	18,603		
UNENCUMBERED CASH - DECEMBER 31	$ 34,337		

CITY OF SENECA, KANSAS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Water Service	$ 442,611	$ 421,000	$ 21,611
Penalty	1,085	1,000	85
Interest	6,686	-	6,686
Total Cash Receipts	$ 450,382	$ 422,000	$ 28,382
EXPENDITURES			
Transmission and Distribution			
Personnel Services	$ 201,360	$ 162,355	$ 39,005
Contractual Services	93,279	99,667	(6,388)
Commodities	29,508	150,300	(120,792)
Capital Outlay	-	10,000	(10,000)
Administrative and General			
Contractual Services	3,021	-	3,021
Commodities	23,945	-	23,945
Transfers Out	86,137	85,791	346
Cash Reserve	-	117,901	(117,901)
Total Expenditures	$ 437,250	$ 626,014	$ (188,764)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,132		
UNENCUMBERED CASH - JANUARY 1	260,434		
UNENCUMBERED CASH - DECEMBER 31	$ 273,566		

CITY OF SENECA, KANSAS
METER DEPOSITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Meter Deposits	$ 6,850	$ 5,000	$ 1,850
EXPENDITURES			
Meter Deposits Refunded	$ 4,411	$ 5,500	$ (1,089)
Cash Forward	-	53,583	(53,583)
Total Expenditures	$ 4,411	$ 59,083	$ (54,672)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,439		
UNENCUMBERED CASH - JANUARY 1	56,208		
UNENCUMBERED CASH - DECEMBER 31	$ 58,647		

CITY OF SENECA, KANSAS
SEWER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Sewer Service	$ 371,817	$ 368,750	$ 3,067
Penalty	1	-	1
Total Cash Receipts	$ 371,818	$ 368,750	$ 3,068
EXPENDITURES			
Personnel Services	$ 106,952	$ 41,614	$ 65,338
Contractual Services	43,546	31,291	12,255
Commodities	5,122	65,250	(60,128)
Capital Outlay	56,461	405,241	(348,780)
Principal	92,140	92,140	-
Interest	29,819	29,820	(1)
Transfers Out	96,100	100,000	(3,900)
Cash Forward	-	275,852	(275,852)
Total Expenditures	$ 430,140	$ 1,041,208	$ (611,068)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (58,322)		
UNENCUMBERED CASH - JANUARY 1	663,202		
UNENCUMBERED CASH - DECEMBER 31	$ 604,880		

CITY OF SENECA, KANSAS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Electric Service	$ 3,376,565	$ 3,400,000	$ (23,435)
Franchise Fee	96,209	94,880	1,329
Miscellaneous	830	15,000	(14,170)
Penalties	5,966	7,000	(1,034)
Interest	160,901	18,000	142,901
Total Cash Receipts	$ 3,640,471	$ 3,534,880	$ 105,591
EXPENDITURES			
Salaries and Wages	$ 442,897	$ 299,709	$ 143,188
Contractual Services	125,087	185,192	(60,105)
Commodities	63,755	163,400	(99,645)
Capital Outlay	4,121	1,595,349	(1,591,228)
Wholesale Power	2,003,863	2,250,000	(246,137)
Miscellaneous	14,675	4,545	10,130
Non-Operating Expenditures			
Transfers Out	275,860	279,651	(3,791)
Cash Forward	-	1,367,241	(1,367,241)
Total Expenditures	$ 2,930,258	$ 6,145,087	$ (3,214,829)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 710,213		
UNENCUMBERED CASH - JANUARY 1	4,941,674		
UNENCUMBERED CASH - DECEMBER 31	$ 5,651,887		

CITY OF SENECA, KANSAS
SWIMMING POOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Admissions	$ 42,038	$ 36,000	$ 6,038
Concessions	16,380	16,500	(120)
Pool Rental	3,600	2,000	1,600
Transfers In	110,000	110,000	-
Total Cash Receipts	$ 172,018	$ 164,500	$ 7,518
EXPENDITURES			
Personnel Services	$ 62,608	$ 109,271	$ (46,663)
Contractual Services	28,298	17,830	10,468
Commodities	27,498	52,000	(24,502)
Capital Outlay	-	5,000	(5,000)
Cash Forward	-	593	(593)
Total Expenditures	$ 118,404	$ 184,694	$ (66,290)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 53,614		
UNENCUMBERED CASH - JANUARY 1	63,590		
UNENCUMBERED CASH - DECEMBER 31	$ 117,204		

CITY OF SENECA, KANSAS
BRANCH STREET PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

CASH RECEIPTS		
Other	$	-
EXPENDITURES		
Debt Service	$	21,818
RECEIPTS OVER (UNDER) EXPENDITURES	$	(21,818)
UNENCUMBERED CASH - JANUARY 1		21,818
UNENCUMBERED CASH - DECEMBER 31	$	-

CITY OF SENECA, KANSAS
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Other	$ -	$ -	$ -
EXPENDITURES			
Other	$ -	$ 5,911	$ (5,911)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	4,911		
UNENCUMBERED CASH - DECEMBER 31	$ 4,911		

CITY OF SENECA, KANSAS
CEMETERY TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Other	$ -	$ -	$ -
EXPENDITURES			
Cash Forward	$ -	$ 1,868	$ (1,868)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	1,868		
UNENCUMBERED CASH - DECEMBER 31	$ 1,868		

CITY OF SENECA, KANSAS
ELECTRIC PRINCIPAL AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

CASH RECEIPTS		
Transfers In	$	79,651
EXPENDITURES		
Debt Service	$	79,651
RECEIPTS OVER (UNDER) EXPENDITURES	$	-
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	-

CITY OF SENECA, KANSAS
SENECA FREE LIBRARY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

CASH RECEIPTS	
City Appropriations	$ 202,726
State Aid	598
Contributions and Memorials	5,650
Grants	29,217
Interest and Dividends	1,863
Other	(22,284)
Total Cash Receipts	$ 217,770
EXPENDITURES	
Salaries	$ 95,047
Payroll Taxes	17,925
Employee Retirement	10,911
Books, Subscriptions, Videos	32,504
Telephone and Utilities	2,102
Postage	368
Repairs and Lawn Care	4,614
Supplies	7,833
Adult and Children's Programming	3,451
Technology	5,564
Insurance	939
Continuing Education	1,120
Capital Outlay	18,236
Fire Alarm Maintenance	2,176
Copier	2,017
Total Expenditures	$ 204,807
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,963
UNENCUMBERED CASH - BEGINNING	116,451
UNENCUMBERED CASH - ENDING	$ 129,414