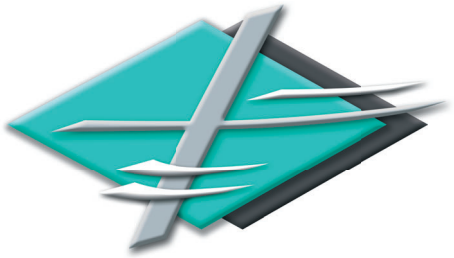
CITY OF CAWKER CITY, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2024



LOYD GROUP, LLC

Certified Public Accountants

CITY OF CAWKER CITY, KANSAS

CITY OF THE THIRD CLASS

For the Year Ended December 31, 2024

Doug Bader, Mayor

CITY COUNCIL

Steve McMillan

Jamie Cunningham

Teresa Cobb

Jake Wise

Carl Suter

CITY OFFICERS

Denelle Mick, Clerk

Chantz Martin, Attorney

Viki Aramendi, Treasurer

CITY OF CAWKER CITY, KANSAS

For the Year Ended December 31, 2024

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Cawker City, Kansas 67437

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 Cawker City, Kansas (City), a Municipal Financial Reporting Entity, 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* 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 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 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.

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, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 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.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
February 28, 2025

CITY OF CAWKER CITY, KANSAS

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

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:							
General Fund	$ 232,879	$ -	$ 246,374	$ 280,021	$ 199,232	$ 18,095	$ 217,327
SPECIAL PURPOSE FUNDS:							
Library Fund	-	-	15,083	15,083	-	-	-
Special Highway Fund	30,398	-	12,339	18,609	24,128	-	24,128
Special Parks and Recreation Fund	3,484	-	1,230	1,886	2,828	-	2,828
Street Maint. and Reconstruction Fund	3,174	-	36,207	38,780	601	484	1,085
ARPA Grant Fund	10,271	-	-	10,271	-	-	-
Sales Tax Reserve Fund	211,511	-	75,350	56,159	230,702	-	230,702
Police Reserve Fund	-	-	-	-	-	-	-
Water Tower Project Fund	-	-	662,767	662,767	-	-	-
Golf Course Project Fund	2,097	-	236,845	224,372	14,570	-	14,570
Tourism Fund	-	-	1,525	760	765	-	765
Street Reserve Fund	-	-	5,485	-	5,485	-	5,485
Storm Drain Project Fund	(2,500)	-	15,176	12,176	500	-	500
Storm Drain Reserve Fund	4,544	-	-	2,500	2,044	-	2,044
Fire Department Reserve Fund	9,736	-	2,300	2,671	9,365	-	9,365
Total Special Purpose Funds	272,715	-	1,064,307	1,046,034	290,988	484	291,472
CAPITAL PROJECTS FUND:							
Municipal Equipment Reserve Fund	19,755	-	500	1,199	19,056	-	19,056
BUSINESS FUNDS:							
Electric Utility Fund	62,486	-	485,670	465,973	82,183	26,179	108,362
Landfill Fund	17,204	-	60,237	57,548	19,893	-	19,893
Municipal Golf Course Fund	24,874	-	32,013	29,465	27,422	-	27,422
Sewer Utility Fund	31,394	26	72,171	92,141	11,450	1,066	12,516
Water Utility Fund	165,978	-	167,356	106,942	226,392	5,059	231,451
Electric Operations and Maintenance Reserve Fund	60,838	-	65,135	46,714	79,259	-	79,259
Water Reserve Fund	64,365	-	-	5,148	59,217	-	59,217
Total Business Funds	427,139	26	882,582	803,931	505,816	32,304	538,120
RELATED MUNICIPAL ENTITY:							
Library Board	47,011	-	38,366	26,341	59,036	-	59,036
Total Reporting Entity (Excluding Agency Funds)	$ 999,499	$ 26	$ 2,232,129	$ 2,157,526	$ 1,074,128	$ 50,883	$ 1,125,011

COMPOSITION OF CASH:	
Petty Cash	$ 100
Checking Account - Farmers & Merchants State Bank	558,565
Certificates of Deposit - Farmers & Merchants State Bank	520,000
Related Municipal Entity	59,036
Total Cash	1,137,701
Less Agency Funds per Schedule 3	(12,690)
Total Reporting Entity (Excluding Agency Funds)	$ 1,125,011

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Cawker City is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Cawker City (the City), a Municipal Financial Reporting Entity, 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.

Library Board. The City of Cawker City 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.

(b) Regulatory Basis Fund Types

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

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified

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

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

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

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

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

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a charter ordinance 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for 2024.

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, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2 and 3.

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.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

A cash-basis violation did not occur in the Storm Drain Project Fund. At January 1, 2024 this fund was waiting on reimbursement from state funding.

3. DEPOSITS AND INVESTMENTS

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

3. DEPOSITS AND INVESTMENTS (CONT.)

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. The City does not have investments at December 31, 2024.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2024.

At December 31, 2024, the City's carrying amount of deposits was $1,137,701 and the bank balance was $1,147,400. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $897,400 was collateralized letters of credit with the City's financial institution.

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.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest and Fees Paid
Golf Course Repairs Loan	4.00%	1/16/2024	$ 211,623	2039	$ -	$ 211,623	$ 11,182	$ 200,441	$ 8,227
Street Sweeper Lease Purchase	3.86%	06-10-21	22,890	2026	10,391	-	4,722	5,669	411
John Deere Excavator & Trailer Lease	6.95%	2/22/2024	73,015	2024	-	73,015	14,699	58,316	2,177
KDHE Revolving Loan	2.36%	09-01-12	255,926	2032	104,727	-	11,157	93,570	3,475
KDHE Water Supply Loan	2.23%	5/26/2023	679,250	2044	53,865	439,092	-	492,957	3,444
Mower Lease	6.95%	7/12/2023	24,955	2028	24,969	-	6,605	18,364	2,413
Electric Loan	0.25%	3/10/2021	100,000	2031	31,345	-	23,330	8,015	589
Total Contractual Indebtedness					$ 225,297	$ 723,730	$ 71,695	$ 877,332	$ 20,736

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

	Year									
	2025	2026	2027	2028	2029	2030 to 2034	2035 to 2039	2040 to 2044	2045 to 2049	Total
PRINCIPAL:										
Golf Course Repairs Loan	$ 5,747	$ 11,405	$ 11,872	$ 12,340	$ 12,864	$ 72,565	$ 73,648	$ -	$ -	$ 200,441
Street Sweeper Lease Purchase	4,908	761	-	-	-	-	-	-	-	5,669
Excavator & Trailer Lease	13,162	14,065	15,029	16,060	-	-	-	-	-	58,316
KDHE Revolving Loan	11,450	11,751	12,060	12,376	12,701	33,232	-	-	-	93,570
KDHE Water Supply Loan	22,114	22,610	23,117	23,635	24,165	129,202	144,352	103,762	-	492,957
Mower Lease	2,359	4,970	5,327	5,708	-	-	-	-	-	18,364
Electric Loan	8,015	-	-	-	-	-	-	-	-	8,015
Total Principal	67,755	65,562	67,405	70,119	49,730	234,999	218,000	103,762	-	877,332

4. LONG-TERM DEBT (CONT.)

	Year									
	2025	2026	2027	2028	2029	2030 to 2034	2035 to 2039	2040 to 2044	2045 to 2049	Total
INTEREST:										
Golf Course Loan	8,244	7,795	7,328	6,860	6,336	23,344	7,289	-	-	67,196
Street Sweeper Lease Purchase	222	30	-	-	-	-	-	-	-	252
Excavator & Trailer Lease	3,714	2,811	1,847	817	-	-	-	-	-	9,189
KDHE Revolving Loan	2,368	2,037	1,758	1,441	1,117	1,312	-	-	-	10,033
KDHE Water Supply Loan	1,907	1,830	1,750	1,669	8,516	35,520	22,747	8,477	-	82,416
Mower Lease	1,375	1,042	686	304	-	-	-	-	-	3,407
Electric Loan	220	-	-	-	-	-	-	-	-	220
Total Interest	9,806	7,750	6,041	4,231	9,633	36,832	22,747	8,477	-	105,517
TOTAL PRINCIPAL AND INTEREST	$ 77,561	$ 73,312	$ 73,446	$ 74,350	$ 59,363	$ 271,831	$ 240,747	$ 112,239	$ -	$ 629,863

5. DEFINED BENEFIT PENSION PLAN

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6.00% 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 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City were $18,699 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 $185,870. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits - Health Care Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level 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.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(b) Death and Disability Other Post Employment Benefits

K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

(c) Other Employee Benefits

Vacation – Vacation leave shall be earned and accrued beginning with the date of employment. No vacation leave shall be taken until a new employee has completed six months of continuous service. Employees may use vacation leave in units of not less than one hour. Upon retirement, discharge, dismissal, or other circumstances of separation of an employee from his employment with the City, the City shall pay to such employee the value of any earned but unused vacation leave.

Each permanent full-time employee will accrue vacation leave as follows:

	Years of Service	
	0 to 9	10 +
Hours earned per month	6.67	10
Maximum accumulation	80	120
Equivalent work days	10	15

Sick leave – All full-time employees who work at least 40 hours or more per week, shall be entitled to sick leave with pay for absences resulting from personal illness, injuries, accidents or other physical incapacities, occurring either on or off the job. Sick leave, if not taken, shall accrue to no more than 480 hours at the end of each year. All excess sick days not used by the end of the year will be forfeited. Upon termination, no employee will be compensated for unused sick leave.

Amount of sick leave – Eligible employees shall earn eight hours of sick leave for each full month of service.

7. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injury to employees, and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2023 to 2024 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material impact on the City.

The City is exposed to various risks of health related losses. The City has been unable to obtain health insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other municipalities in the State to participate in the Kansas Department of Administration State Employee Health Plan, a public entity risk pool currently operating as a common risk management and insurance program for 122 participating members. The City pays an annual premium to Kansas Department of Administration State Employee Health Plan for its health insurance coverage. The agreement to participate provides that the Kansas Department of Administration State Employee Health Plan will be self-sustaining through member premiums. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Department of Administration State Employee Health Plan management.

8. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Penalty Clearing Fund	Golf Course Project Fund	K.S.A 12-1,118	$ 2,849
Penalty Clearing Fund	Street Reserve Fund	K.S.A 12-1,118	2,020
Penalty Clearing Fund	Electric Operations and Maintenance Reserve Fund	K.S.A 12-1,118	1,176
Total			$ 6,045

9. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures (excluding principal and interest, legal fees, etc.) from inception are as follows:

	Project Authorization	Expenditures to Date
Water Tower Project	$ 969,000	$ 921,232

10. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

CITY OF CAWKER CITY, KANSAS

REGULATORY REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2024

CITY OF CAWKER CITY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2024

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 528,333	$ -	$ 528,333	$ 280,021	$ (248,312)
SPECIAL PURPOSE FUNDS:					
Library Fund	16,859	-	16,859	15,083	(1,776)
Special Highway Fund	36,775	-	36,775	18,609	(18,166)
Special Parks and Recreation Fund	3,957	-	3,957	1,886	(2,071)
Street Maint. and Reconstruction Fund	44,120	-	44,120	38,780	(5,340)
BUSINESS FUNDS:					
Electric Utility Fund	601,680	-	601,680	465,973	(135,707)
Landfill Fund	75,913	-	75,913	57,548	(18,365)
Municipal Golf Course Fund	50,974	-	50,974	29,465	(21,509)
Sewer Utility Fund	103,875	-	103,875	92,141	(11,734)
Water Utility Fund	368,364	-	368,364	106,942	(261,422)

CITY OF CAWKER CITY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 66,276	$ 74,594	$ 80,197	$ (5,603)
Delinquent tax	2,189	2,266	4,000	(1,734)
Motor vehicle tax	15,847	14,364	14,866	(502)
Recreational vehicle tax	337	338	343	(5)
16/20M vehicle tax	183	103	219	(116)
Watercraft tax	372	620	393	227
Commercial vehicle tax	1,982	1,769	2,392	(623)
Local alcoholic liquor tax	2,882	1,130	2,608	(1,478)
Neighborhood revitalization rebate	-	-	(1,200)	1,200
Local sales tax	72,959	75,671	70,500	5,171
Other tax	4,006	3,547	5,000	(1,453)
Total Taxes	167,033	174,402	179,318	(4,916)
Licenses and Permits -				
Licenses and permits	1,730	1,895	2,800	(905)
Utility franchise fees	18,652	13,619	16,000	(2,381)
Total Licenses and Permits	20,382	15,514	18,800	(3,286)
Fines, Forfeitures and Penalties -				
Court fines	100	-	700	(700)
Use of Money and Property -				
Interest received	8,465	12,466	4,000	8,466
Other -				
Miscellaneous	8,044	5,410	7,000	(1,590)
Grants	126	128	-	128
Reimbursements	44,791	38,454	58,802	(20,348)
Sales and services	-	-	2,000	(2,000)
Total Other	52,961	43,992	67,802	(23,810)
Transfers In -				
Transfer from Electric Utility Fund	25,000	-	-	-
Total Receipts	273,941	246,374	$ 270,620	$ (24,246)

CITY OF CAWKER CITY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Administrative -				
Personal services	$ 67,211	$ 97,102	$ 74,045	$ 23,057
Contractual services	80,186	78,533	52,000	26,533
Commodities	10,088	10,493	18,000	(7,507)
Capital outlay	15,469	6,422	249,388	(242,966)
Reimbursements	22	4	150	(146)
Refunds	-	-	100	(100)
Other	1,432	2,573	2,000	573
Total Administrative	174,408	195,127	395,683	(200,556)
Police -				
Contractual services	43	45	100	(55)
Street -				
Personal services	7,505	8,273	8,240	33
Contractual services	6,906	4,752	20,000	(15,248)
Commodities	4,266	12,000	25,000	(13,000)
Capital outlay	935	-	10,000	(10,000)
Total Street	19,612	25,025	63,240	(38,215)
Park -				
Contractual services	176	-	2,500	(2,500)
Commodities	1,393	882	3,800	(2,918)
Total Park	1,569	882	6,300	(5,418)
Fire -				
Personal services	-	-	550	(550)
Contractual services	10,907	7,517	9,500	(1,983)
Commodities	314	64	1,150	(1,086)
Miscellaneous	300	241	-	241
Total Fire	11,521	7,822	11,200	(3,378)

CITY OF CAWKER CITY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (cont.)				
Municipal Court -				
Contractual services	$ 2,584	$ 2,584	$ 2,600	$ (16)
Public Housing -				
Personal services	34,736	35,255	42,000	(6,745)
Golf Course -				
Contractual services	1,795	3,915	5,500	(1,585)
Miscellaneous	-	18	-	18
Total Golf Course	1,795	3,933	5,500	(1,567)
Debt Service -				
Lease-purchase	7,443	8,937	1,710	7,227
Loan Interest	-	411	-	411
Total Debt Service	7,443	9,348	1,710	7,638
Transfer to Golf Course Project Fund	25,000	-	-	-
Total Expenditures	278,710	280,021	$ 528,333	$ (248,312)
Receipts Over (Under) Expenditures	(4,769)	(33,647)		
Unencumbered Cash, Beginning	237,648	232,879		
Unencumbered Cash, Ending	$ 232,879	$ 199,232		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 10,541	$ 11,999	$ 12,901	$ (902)
Delinquent tax	320	349	900	(551)
Motor vehicle tax	2,498	2,285	2,364	(79)
Recreational vehicle tax	53	54	55	(1)
16/20M vehicle tax	28	16	35	(19)
Watercraft tax	59	99	62	37
Commercial vehicle tax	312	281	381	(100)
Neighborhood revitalization rebate	-	-	(237)	237
Total Receipts	13,813	15,083	$ 16,461	$ (1,378)
Expenditures				
Appropriation to Library	14,211	15,083	$ 16,859	$ (1,776)
Receipts Over (Under) Expenditures	(398)	-		
Unencumbered Cash, Beginning	398	-		
Unencumbered Cash, Ending	$ -	$ -		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas gas tax	$ 12,199	$ 12,339	$ 11,720	$ 619
Expenditures				
Contractual Services	2,500	1,138	$ -	$ 1,138
Commodities	4,266	17,471	35,065	(17,594)
Principal	-	-	1,710	(1,710)
Total Expenditures	6,766	18,609	$ 36,775	$ (18,166)
Receipts Over (Under) Expenditures	5,433	(6,270)		
Unencumbered Cash, Beginning	24,965	30,398		
Unencumbered Cash, Ending	$ 30,398	$ 24,128		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local alcoholic liquor tax	$ 2,882	$ 1,130	$ 2,608	$ (1,478)
Gifts and donations	-	100	-	100
Total Receipts	2,882	1,230	$ 2,608	$ (1,378)
Expenditures				
Contractual services	-	538	$ 2,000	$ (1,462)
Commodities	500	500	1,957	(1,457)
Miscellaneous	400	848	-	848
Total Expenditures	900	1,886	$ 3,957	$ (2,071)
Receipts Over (Under) Expenditures	1,982	(656)		
Unencumbered Cash, Beginning	1,502	3,484		
Unencumbered Cash, Ending	$ 3,484	$ 2,828		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

STREET MAINTENANCE AND RECONSTRUCTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad valorem property tax	$ 25,297	$ 28,797	$ 30,961	$ (2,164)
Delinquent tax	785	846	2,700	(1,854)
Motor vehicle tax	6,058	5,483	5,675	(192)
Recreational vehicle tax	129	129	131	(2)
16/20M vehicle tax	70	39	84	(45)
Commercial vehicle tax	758	675	913	(238)
Watercraft tax	142	238	150	88
Neighborhood revitalization rebate	-	-	(568)	568
Total Receipts	33,239	36,207	$ 40,046	$ (4,407)
Expenditures				
Personal services	17,036	19,700	$ 16,500	$ 3,200
Contractual services	4,927	4,927	8,500	(3,573)
Commodities	14,309	14,153	17,410	(3,257)
Street sweeper lease	-	-	1,710	(1,710)
Total Expenditures	36,272	38,780	$ 44,120	$ (5,340)
Receipts Over (Under) Expenditures	(3,034)	(2,573)		
Unencumbered Cash, Beginning	6,208	3,174		
Unencumbered Cash, Ending	$ 3,174	$ 601		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

ARPA GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Grants and donations	$ -	$ -
Expenditures		
Commodities	-	8,051
Equipment	5,629	-
Contractual services	20,849	2,220
Transfer to Golf Project	22,763	-
Total Expenditures	49,241	10,271
Receipts Over (Under) Expenditures	(49,241)	(10,271)
Unencumbered Cash, Beginning	59,512	10,271
Unencumbered Cash, Ending	$ 10,271	$ -

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

SALES TAX RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Sales Tax	$ 69,291	$ 70,350
Reimbursements	-	5,000
Total Receipts	69,291	75,350
Expenditures		
Commodities	16,123	16,421
Contractual Services	-	39,738
Total Expenditures	16,123	56,159
Receipts Over (Under) Expenditures	53,168	19,191
Unencumbered Cash, Beginning	158,343	211,511
Unencumbered Cash, Ending	$ 211,511	$ 230,702

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

POLICE RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Grants and donations	$ -	$ -
Expenditures		
Commodities	93	-
Capital outlay	15,178	-
Total Expenditures	15,271	-
Receipts Over (Under) Expenditures	(15,271)	-
Unencumbered Cash, Beginning	15,271	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

WATER TOWER PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Grants	$ 205,000	$ 223,676
Loan proceeds	-	439,092
Reimbursement	53,465	-
Total Receipts	258,465	662,767
Expenditures		
Contractual services	258,465	662,767
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

GOLF COURSE PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Transfer From General	$ 25,000	$ -
Grants and donations	-	22,373
Loan proceeds	-	211,623
Transfer from Penalty Clearing Fund	-	2,849
Transfer From ARPA Fund	22,763	-
Total Receipts	47,763	236,845
Expenditures		
Contractual services	45,666	216,151
Capital outlay	-	6,950
Miscellaneous	-	1,271
Total Expenditures	45,666	224,372
Receipts Over (Under) Expenditures	2,097	12,473
Unencumbered Cash, Beginning	-	2,097
Unencumbered Cash, Ending	$ 2,097	$ 14,570

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

TOURISM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Grants	$ -	$ 455
Donations	-	1,070
Total Receipts	-	1,525
Expenditures		
Commodities	-	760
Receipts Over (Under) Expenditures	-	765
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 765

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

STREET RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Transfer from Penalty Clearing Fund	$ -	$ 2,020
Reimbursements	-	3,465
Total Receipts	-	5,485
Expenditures	-	-
Receipts Over (Under) Expenditures	-	5,485
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 5,485

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

STORM DRAIN PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Grants	$ -	$ 500
Reimbursement	84,580	14,676
Total Receipts	84,580	15,176
Expenditures		
Contractual services	57,497	12,176
Receipts Over (Under) Expenditures	27,083	3,000
Unencumbered Cash, Beginning	(29,583)	(2,500)
Unencumbered Cash, Ending	$ (2,500)	$ 500

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

STORM DRAIN RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Transfer from Electric Utility Fund	$ -	$ -
Expenditures		
Contractual services	-	2,500
Receipts Over (Under) Expenditures	-	(2,500)
Unencumbered Cash, Beginning	4,544	4,544
Unencumbered Cash, Ending	$ 4,544	$ 2,044

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

FIRE DEPARTMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Grants	$ 15,900	$ -
Donations	2,780	-
Sales and service	-	2,300
Total Receipts	18,680	2,300
Expenditures		
Contractual services	16,052	-
Materials and supplies	-	1,471
Equipment	-	1,200
Miscellaneous	510	-
Total Expenditures	16,562	2,671
Receipts Over (Under) Expenditures	2,118	(371)
Unencumbered Cash, Beginning	7,618	9,736
Unencumbered Cash, Ending	$ 9,736	$ 9,365

CITY OF CAWKER CITY, KANSAS

CAPITAL PROJECT FUND

MUNICIPAL EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Sales and Service	$ -	$ 500
Expenditures		
Contractual services	1,509	1,199
Capital outlay	10,000	-
Total Expenditures	11,509	1,199
Receipts Over (Under) Expenditures	(11,509)	(699)
Unencumbered Cash, Beginning	29,740	19,755
Prior Year Cancelled Encumbrances	1,524	-
Unencumbered Cash, Ending	$ 19,755	$ 19,056

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

ELECTRIC UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 496,989	$ 485,295	$ 515,000	$ (29,705)
Connection fees	670	375	1,000	(625)
Other	920	-	6,200	(6,200)
Total Receipts	498,579	485,670	$ 522,200	$ (36,530)
Expenditures				
Personal services	177,465	161,495	$ 178,470	$ (16,975)
Contractual services	257,657	279,601	275,000	4,601
Commodities	21,080	19,578	35,000	(15,422)
Capital outlay	21,033	1,080	98,210	(97,130)
Lease purchase	2,313	4,219	-	4,219
Transfer to Electric Operations and Maintenance Reserve Fund	-	-	10,000	(10,000)
Transfer to Municipal Equipment Reserve Fund	-	-	5,000	(5,000)
Transfer to General Fund	25,000	-	-	-
Total Expenditures	504,548	465,973	$ 601,680	$ (135,707)
Receipts Over (Under) Expenditures	(5,969)	19,697		
Unencumbered Cash, Beginning	68,455	62,486		
Unencumbered Cash, Ending	$ 62,486	$ 82,183		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

LANDFILL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Service fee	$ 58,803	$ 60,237	$ 58,700	$ 1,537
Expenditures				
Contractual services	59,312	57,548	$ 75,913	$ (18,365)
Receipts Over (Under) Expenditures	(509)	2,689		
Unencumbered Cash, Beginning	17,713	17,204		
Unencumbered Cash, Ending	$ 17,204	$ 19,893		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

MUNICIPAL GOLF COURSE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Cart storage rental fees	$ 7,492	$ 8,350	$ 8,000	$ 350
Membership fees	11,521	15,545	12,800	2,745
Miscellaneous	2,255	3,540	3,000	540
Donations	500	-	4,000	(4,000)
Weekday green fees	2,642	4,578	2,500	2,078
Total Receipts	24,410	32,013	$ 30,300	$ 1,713
Expenditures				
Personal services	2,790	2,475	$ 7,200	$ (4,725)
Contractual services	3,803	5,750	5,000	750
Commodities	573	290	2,000	(1,710)
Capital outlay	-	-	28,894	(28,894)
Lease purchase	3,660	1,750	-	1,750
Principal	7,480	10,973	7,512	3,461
Interest	745	8,227	368	7,859
Total Expenditures	19,051	29,465	$ 50,974	$ (21,509)
Receipts Over (Under) Expenditures	5,359	2,548		
Unencumbered Cash, Beginning	19,515	24,874		
Unencumbered Cash, Ending	$ 24,874	$ 27,422		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

SEWER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 70,594	$ 72,171	$ 67,000	$ 5,171
Expenditures				
Personal services	14,077	17,562	$ 11,691	$ 5,871
Contractual services	49,338	41,955	30,000	11,955
Commodities	5,079	3,408	7,000	(3,592)
Capital outlay	1,962	2,160	41,366	(39,206)
Lease purchase	2,313	13,238	-	13,238
Principal	10,871	11,157	11,157	-
Interest	2,947	2,661	2,661	-
Total Expenditures	86,587	92,141	$ 103,875	$ (11,734)
Receipts Over (Under) Expenditures	(15,993)	(19,970)		
Unencumbered Cash, Beginning	47,387	31,420		
Unencumbered Cash, Ending	$ 31,394	$ 11,450		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

WATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2024

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

		2024		
	2023	Actual	Budget	Variance - Over (Under)
Receipts				
Sale of water	$ 146,593	$ 166,706	$ 154,200	$ 12,506
Connection fees	800	650	1,500	(850)
Miscellaneous	668	-	15,000	(15,000)
Total Receipts	148,061	167,356	$ 170,700	$ (3,344)
Expenditures				
Personal services	6,612	10,360	$ 9,000	$ 1,360
Contractual services	59,219	52,000	65,000	(13,000)
Commodities	22,876	35,039	30,000	5,039
Capital outlay	45,290	1,066	253,464	(252,398)
Miscellaneous	1,031	814	900	(86)
Lease purchase	2,533	7,663	-	7,663
Transfer to Water Reserve Fund	7,500	-	10,000	(10,000)
Total Expenditures	145,061	106,942	$ 368,364	$ (261,422)
Receipts Over (Under) Expenditures	3,000	60,414		
Unencumbered Cash, Beginning	162,978	165,978		
Unencumbered Cash, Ending	$ 165,978	$ 226,392		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

ELECTRIC OPERATIONS AND MAINTENANCE RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Sale of equipment	$ 7,144	$ -
Transfer from Electric Utility Fund	4,976	-
Grants	-	40,841
Transfer from Penalty Clearing Fund	-	1,176
Sales to customers	23,977	23,118
Total Receipts	36,097	65,135
Expenditures		
Contractual services	16,847	954
Capital outlay	9,857	21,840
Principal	23,762	23,919
Total Expenditures	50,466	46,714
Receipts Over (Under) Expenditures	(14,369)	18,421
Unencumbered Cash, Beginning	75,207	60,838
Unencumbered Cash, Ending	$ 60,838	$ 79,259

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

WATER RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Transfer from Water Utility Fund	$ 7,500	$ -
Reimbursement	400	-
Total Receipts	7,900	-
Expenditures		
Contractual services	3,960	5,148
Receipts Over (Under) Expenditures	3,940	(5,148)
Unencumbered Cash, Beginning	60,425	64,365
Unencumbered Cash, Ending	$ 64,365	$ 59,217

CITY OF CAWKER CITY, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Unencumbered Cash Balance	Encumbrances	Ending Cash Balance
Payroll Clearing Fund	$ 2,621	$ 280,399	$ 280,439	$ 2,581	$ 117	$ 2,698
Sales Tax Clearing Fund	1,140	17,652	17,650	1,142	-	1,142
Penalty Clearing Fund	-	6,045	6,045	-	-	-
Overpayment Deposit Clearing Fund	8,700	1,350	1,200	8,850	-	8,850
Total	$ 12,461	$ 305,446	$ 305,334	$ 12,573	$ 117	$ 12,690

CITY OF CAWKER CITY, KANSAS

RELATED MUNICIPAL ENTITY

LIBRARY BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
Appropriations	$ 13,812	$ 15,481
Grants	128	128
Interest income	629	1,309
Donations	7,610	12,656
S.C.K.L.S.	8,510	8,792
Total Receipts	30,689	38,366
Expenditures		
Personal services	13,598	13,155
Books, periodicals and videos	4,762	4,122
Supplies	1,238	653
Miscellaneous	3,252	2,528
Education	1,491	1,294
Telephone and internet	1,004	443
Projects	2,378	4,146
Total Expenditures	27,723	26,341
Receipts Over (Under) Expenditures	2,966	12,025
Unencumbered Cash, Beginning	44,045	47,011
Unencumbered Cash, Ending	$ 47,011	$ 59,036