

CITY OF CAWKER CITY, KANSAS
FINANCIAL STATEMENT
FOR THE YEAR ENDED
DECEMBER 31, 2020

CITY OF CAWKER CITY, KANSAS
CITY OF THE THIRD CLASS
For the Year Ended December 31, 2020

Drew Duskie, Mayor

CITY COUNCIL

Doug Bader

Lisha Wiese

Cole Eberle

Barbara Wise

Jan Cornely

CITY OFFICERS

Denelle Mick, Clerk

Chantz Martin, Attorney

Viki Aramendi, Treasurer

CITY OF CAWKER CITY, KANSAS
For the Year Ended December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Cawker City, a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2020, and the related notes to the financial statement.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Cawker City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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 of Cawker City as of December 31, 2020, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Cawker City as of December 31, 2020, 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.

Other Matters Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2020 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 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 analysis and are not a required part of the 2020 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 2020 basic financial statement. The 2020 information has been subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Cawker City as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated June 8, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note 1.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk & Loyd, LLC
McPherson, Kansas
April 21, 2021

CITY OF CAWKER CITY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**Regulatory Basis**

For the Year Ended December 31, 2020

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	\$ 66,544	\$ 304,596	\$ 243,182	\$ 127,959	\$ 8,045	\$ 136,004
SPECIAL PURPOSE FUNDS:						
Library Fund	-	12,198	12,198	-	-	-
Special Highway Fund	14,921	11,456	13,475	12,902	-	12,902
Special Parks and Recreation Fund	2,826	1,247	1,235	2,837	-	2,837
Street Maint. and Reconstruction Fund	12,070	30,276	34,228	8,118	364	8,482
Police Reserve Fund	29,523	15,840	29,495	15,868	-	15,868
Fire Department Reserve Fund	7,114	9,626	6,900	9,840	-	9,840
Total Special Purpose Funds	66,455	80,642	97,530	49,565	364	49,929
CAPITAL PROJECTS FUND:						
Municipal Equipment Reserve Fund	24,094	5,000	13,524	15,570	-	15,570
BUSINESS FUNDS:						
Electric Utility Fund	154,965	450,529	511,478	94,016	19,858	113,874
Landfill Fund	14,697	56,058	54,971	15,783	4,520	20,303
Municipal Golf Course Fund	9,504	25,377	20,127	14,754	184	14,938
Sewer Utility Fund	42,098	59,016	73,061	28,053	14,281	42,334
Water Utility Fund	74,991	112,673	92,414	95,250	4,528	99,778
Electric Operations and Maintenance Reserve Fund	196,610	13,800	60,843	149,567	-	149,567
Water Reserve Fund	49,958	41,542	2,500	89,000	-	89,000
Total Business Funds	542,822	758,994	815,394	486,424	43,371	529,795
RELATED MUNICIPAL ENTITY:						
Library Board	35,084	23,877	22,966	35,995	-	35,995
Total Reporting Entity (Excluding Agency Funds)	\$ 734,999	\$ 1,173,109	\$ 1,192,597	\$ 715,513	\$ 51,780	\$ 767,293
COMPOSITION OF CASH:						
Petty Cash					\$	100
Checking Account - Farmers & Merchants State Bank						222,275
Certificates of Deposit - Farmers & Merchants State Bank						520,000
Related Municipal Entity						35,995
Total Cash						778,370
Less Agency Funds per Schedule 3						(11,077)
Total Reporting Entity (Excluding Agency Funds)					\$	767,293

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

CITY OF CAWKER CITY, KANSAS
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2020

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 purposes.

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 statutory 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.

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 2020.

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

No statutory violations noted in 2020.

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, 2020.

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, 2020.

At December 31, 2020, the City's carrying amount of deposits was \$742,275 and the bank balance was \$828,712. 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 \$578,712 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, 2020, 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 Shed Lease Purchase	4.85%	01-12-18	\$ 48,181	2024	\$ 35,382	\$ -	\$ 6,454	\$ 28,928	\$ 1,771
John Deere Utility Tractor Lease Purchase	4.95%	07-03-19	51,911	2024	41,491	-	9,617	31,874	1,956
Façade Improvement Loan	0.00%	09-13-17	5,000	2022	3,000	-	1,000	2,000	-
KDHE Revolving Loan	2.36%	09-01-12	255,926	2032	146,571	-	10,058	136,513	3,760
Total Contractual Indebtedness					\$ 226,444	\$ -	\$ 27,129	\$ 199,315	\$ 7,487

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

	Year						Total
	2021	2022	2023	2024	2025 to 2029	2030 to 2032	
PRINCIPAL:							
Golf Shed Lease Purchase	\$ 6,804	\$ 7,139	\$ 7,490	\$ 7,495	\$ -	\$ -	\$ 28,928
John Deere Utility Tractor Lease Purchase	10,104	10,616	11,154	-	-	-	31,874
Façade Improvement Loan	1,000	1,000	-	-	-	-	2,000
KDHE Revolving Loan	10,322	10,593	10,871	11,157	60,338	33,232	136,513
Total Principal	28,230	29,348	29,515	18,652	60,338	33,232	199,315
INTEREST:							
Golf Shed Lease Purchase	1,421	1,086	735	368	-	-	3,610
John Deere Utility Tractor Lease Purchase	1,469	958	420	-	-	-	2,847
KDHE Revolving Loan	3,496	3,225	2,947	2,661	8,752	1,312	22,393
Total Interest	6,386	5,269	4,102	3,029	8,752	1,312	28,850
TOTAL PRINCIPAL AND INTEREST	\$ 34,616	\$ 34,617	\$ 33,617	\$ 21,681	\$ 69,090	\$ 34,544	\$ 228,165

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% 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 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City were \$17,569 for the year ended December 31, 2020.

Net Pension Liability. At December 31, 2020, the City's proportionate share of the collective net pension liability reported by KPERS was \$186,871. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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.

(b) Death and Disability Other Post Employment Benefits

K.S.A. 74-4927, disabled members in 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, 2020.

(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.

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

(c) Other Employee Benefits (Cont.)

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 2019 to 2020 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.

8. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Water Reserve	K.S.A. 12-1,117	\$ 34,042
Electric Utility	General	K.S.A. 12-825d	25,000
Electric Utility	Electric Operations and Maint. Reserve	K.S.A. 12-825d	10,000
Electric Utility	Municipal Equipment Reserve	K.S.A. 12-825d	5,000
Water Utility	Water Reserve	K.S.A. 12-825d	7,500
Total			<u>\$ 81,542</u>

9. COVID-19 NOTE

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

9. COVID-19 NOTE (CONT.)

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The City received CRF in the amount of \$240 during 2020. The City is encouraged to share the CRF with local businesses within the City. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

10. SUBSEQUENT EVENTS

On March 20, 2021, the Council approved Ordinance #1169 authorizing the execution of a loan agreement between the City and the State of Kansas. This loan is a city utility low-interest loan program for the purpose of obtaining a loan from the State of Kansas to finance extraordinary electric costs incurred during the extreme winter weather event of February 2021. The loan is for \$100,000 for 10 years.

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, 2020

CITY OF CAWKER CITY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**Regulatory Basis****(Budgeted Funds Only)****For the Year Ended December 31, 2020**

	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GENERAL FUND:					
General Fund	\$ 373,911	\$ -	\$ 373,911	\$ 243,182	\$ (130,729)
SPECIAL PURPOSE FUNDS:					
Library Fund	13,107	-	13,107	12,198	(909)
Special Highway Fund	24,715	-	24,715	13,475	(11,240)
Special Parks and Recreation Fund	4,645	-	4,645	1,235	(3,410)
Street Maint. and Reconstruction Fund	40,289	-	40,289	34,228	(6,061)
BUSINESS FUNDS:					
Electric Utility Fund	683,047	-	683,047	511,478	(171,569)
Landfill Fund	73,877	-	73,877	54,971	(18,906)
Municipal Golf Course Fund	30,821	-	30,821	20,127	(10,694)
Sewer Utility Fund	113,058	-	113,058	73,061	(39,997)
Water Utility Fund	161,341	-	161,341	92,414	(68,927)

CITY OF CAWKER CITY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Taxes -				
Ad valorem property tax	\$ 75,023	\$ 72,378	\$ 81,452	\$ (9,074)
Delinquent tax	3,892	2,772	4,000	(1,228)
Motor vehicle tax	17,614	18,632	17,858	774
Recreational vehicle tax	475	420	467	(47)
16/20M vehicle tax	397	426	537	(111)
Watercraft tax	247	429	275	154
Commercial vehicle tax	1,926	2,105	1,784	321
Local alcoholic liquor tax	1,440	1,247	1,366	(119)
Local sales tax	49,505	89,619	51,000	38,619
Other tax	5,468	-	5,000	(5,000)
Total Taxes	155,987	188,028	163,739	24,289
Licenses and Permits -				
Licenses and permits	2,072	2,800	800	2,000
Utility franchise fees	12,877	10,462	15,000	(4,538)
Total Licenses and Permits	14,949	13,262	15,800	(2,538)
Fines, Forfeitures and Penalties -				
Court fines	245	100	1,000	(900)
Use of Money and Property -				
Interest received	6,272	6,317	5,400	917
Other -				
Miscellaneous	7,585	9,655	7,000	2,655
Reimbursements	62,266	57,034	56,000	1,034
Sales and services	1,250	5,200	2,000	3,200
Total Other	71,101	71,889	65,000	6,889
Transfers In -				
Transfer from Electric Utility Fund	25,000	25,000	25,000	-
Total Receipts	273,554	304,596	\$ 275,939	\$ 28,657

CITY OF CAWKER CITY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2020</u>			<u>Variance - Over (Under)</u>
	<u>2019 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures				
Administrative -				
Personal services	\$ 63,600	\$ 61,826	\$ 67,000	\$ (5,174)
Contractual services	35,895	44,438	50,000	(5,562)
Commodities	11,503	8,054	25,000	(16,946)
Capital outlay	7,500	4,785	102,097	(97,312)
Other	2,743	2,424	-	2,424
Total Administrative	<u>121,241</u>	<u>121,527</u>	<u>244,097</u>	<u>(122,570)</u>
Police -				
Personal services	1,292	-	3,600	(3,600)
Contractual services	4,280	43	5,000	(4,957)
Total Police	<u>5,572</u>	<u>43</u>	<u>8,600</u>	<u>(8,557)</u>
Street -				
Personal services	7,341	6,542	9,000	(2,458)
Contractual services	6,262	7,774	20,000	(12,226)
Commodities	9,298	16,044	20,000	(3,956)
Capital outlay	950	997	10,000	(9,003)
Total Street	<u>23,851</u>	<u>31,357</u>	<u>59,000</u>	<u>(27,643)</u>
Park -				
Contractual services	337	405	2,500	(2,095)
Commodities	804	970	3,800	(2,830)
Total Park	<u>1,141</u>	<u>1,375</u>	<u>6,300</u>	<u>(4,925)</u>
Fire -				
Personal services	216	161	550	(389)
Contractual services	4,288	5,917	4,000	1,917
Commodities	1,283	457	1,150	(693)
Total Fire	<u>5,787</u>	<u>6,535</u>	<u>5,700</u>	<u>835</u>

CITY OF CAWKER CITY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019 Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Expenditures (cont.)				
Municipal Court -				
Contractual services	\$ 1,776	\$ 2,584	\$ 900	\$ 1,684
Public Housing -				
Personal services	49,818	40,896	43,000	(2,104)
Golf Course -				
Contractual services	1,656	1,508	3,000	(1,492)
Debt Service -				
Lease-purchase	2,315	2,315	2,314	1
Loans	1,000	1,000	1,000	-
Total Debt Service	3,315	3,315	3,314	1
Transfer to Water Reserve Fund	-	34,042	-	34,042
Transfer to Police Reserve Fund	31,205	-	-	-
Total Expenditures	245,362	243,182	\$ 373,911	\$ (130,729)
Receipts Over (Under) Expenditures	28,192	61,414		
Unencumbered Cash, Beginning	37,117	66,545		
Prior Year Cancelled Encumbrances	1,236	-		
Unencumbered Cash, Ending	\$ 66,545	\$ 127,959		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDLIBRARY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 9,405	\$ 8,961	\$ 10,084	\$ (1,123)
Delinquent tax	538	434	400	34
Motor vehicle tax	2,389	2,372	2,239	133
Recreational vehicle tax	64	53	59	(6)
16/20M vehicle tax	58	56	67	(11)
Watercraft tax	32	54	34	20
Commercial vehicle tax	254	268	224	44
Total Receipts	12,740	12,198	\$ 13,107	\$ (909)
Expenditures				
Appropriation to Library	12,740	12,198	\$ 13,107	\$ (909)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL HIGHWAY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance - Over (Under)
		Actual	Budget	
Receipts	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
State of Kansas gas tax	\$ 12,217	\$ 11,456	\$ 12,140	\$ (684)
Expenditures				
Commodities	<u>16,403</u>	<u>13,475</u>	<u>\$ 24,715</u>	<u>\$ (11,240)</u>
Receipts Over (Under) Expenditures	(4,186)	(2,019)		
Unencumbered Cash, Beginning	<u>19,107</u>	<u>14,921</u>		
Unencumbered Cash, Ending	<u>\$ 14,921</u>	<u>\$ 12,902</u>		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDSPECIAL PARKS AND RECREATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local alcoholic liquor tax	\$ 1,440	\$ 1,247	\$ 1,367	\$ (120)
Expenditures				
Contractual services	-	74	\$ 3,645	\$ (3,571)
Commodities	850	500	1,000	(500)
Miscellaneous	1,281	661	-	661
Total Expenditures	2,131	1,235	\$ 4,645	\$ (3,410)
Receipts Over (Under) Expenditures	(691)	12		
Unencumbered Cash, Beginning	3,516	2,825		
Unencumbered Cash, Ending	\$ 2,825	\$ 2,837		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDSTREET MAINTENANCE AND RECONSTRUCTION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Ad valorem property tax	\$ 22,991	\$ 22,215	\$ 25,000	\$ (2,785)
Delinquent tax	1,339	1,227	-	1,227
Motor vehicle tax	5,754	5,785	5,472	313
Recreational vehicle tax	154	130	143	(13)
16/20M vehicle tax	138	136	165	(29)
Commercial vehicle tax	615	652	547	105
Watercraft tax	79	131	84	47
Total Receipts	<u>31,070</u>	<u>30,276</u>	<u>\$ 31,411</u>	<u>\$ (1,135)</u>
Expenditures				
Personal services	21,221	16,447	\$ 23,000	\$ (6,553)
Contractual services	5,828	6,432	10,700	(4,268)
Commodities	1,947	11,349	6,589	4,760
Total Expenditures	<u>28,996</u>	<u>34,228</u>	<u>\$ 40,289</u>	<u>\$ (6,061)</u>
Receipts Over (Under) Expenditures	2,074	(3,952)		
Unencumbered Cash, Beginning	<u>9,996</u>	<u>12,070</u>		
Unencumbered Cash, Ending	<u>\$ 12,070</u>	<u>\$ 8,118</u>		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDPOLICE RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Grants and donations	\$ -	\$ 15,840
Transfer from General Fund	<u>31,205</u>	<u>-</u>
Total Receipts	<u>31,205</u>	<u>15,840</u>
Expenditures		
Commodities	1,682	245
Capital outlay	-	8,568
Public health and safety	<u>-</u>	<u>20,682</u>
Total Expenditures	<u>1,682</u>	<u>29,495</u>
Receipts Over (Under) Expenditures	29,523	(13,655)
Unencumbered Cash, Beginning	<u>-</u>	<u>29,523</u>
Unencumbered Cash, Ending	<u>\$ 29,523</u>	<u>\$ 15,868</u>

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDFIRE DEPARTMENT RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
Receipts		
Grants	\$ 5,020	\$ 6,396
Donations	-	930
Sale of equipment	-	2,300
Total Receipts	5,020	9,626
Expenditures		
Miscellaneous	190	6,900
Receipts Over (Under) Expenditures	4,830	2,726
Unencumbered Cash, Beginning	2,284	7,114
Unencumbered Cash, Ending	\$ 7,114	\$ 9,840

CITY OF CAWKER CITY, KANSAS

CAPITAL PROJECT FUNDMUNICIPAL EQUIPMENT RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Transfer from Electric Utility Fund	\$ 5,000	\$ 5,000
Expenditures		
Contractual services	-	524
Capital outlay	<u>2,070</u>	<u>13,000</u>
Total Expenditures	<u>2,070</u>	<u>13,524</u>
Receipts Over (Under) Expenditures	2,930	(8,524)
Unencumbered Cash, Beginning	<u>21,164</u>	<u>24,094</u>
Unencumbered Cash, Ending	<u>\$ 24,094</u>	<u>\$ 15,570</u>

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDELECTRIC UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019 Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Sales to customers	\$ 478,137	\$ 445,728	\$ 550,000	\$ (104,272)
Connection fees	810	995	1,200	(205)
Other	910	3,806	500	3,306
Total Receipts	<u>479,857</u>	<u>450,529</u>	<u>\$ 551,700</u>	<u>\$ (101,171)</u>
Expenditures				
Personal services	170,002	172,379	\$ 196,000	\$ (23,621)
Contractual services	242,985	250,673	300,000	(49,327)
Commodities	23,766	15,754	60,000	(44,246)
Capital outlay	1,570	30,323	84,733	(54,410)
Refunds	58	34	-	34
Lease purchase	2,315	2,315	2,314	1
Transfer to Electric Operations and Maintenance Reserve Fund	10,000	10,000	10,000	-
Transfer to Municipal Equipment Reserve Fund	5,000	5,000	5,000	-
Transfer to General Fund	25,000	25,000	25,000	-
Total Expenditures	<u>480,696</u>	<u>511,478</u>	<u>\$ 683,047</u>	<u>\$ (171,569)</u>
Receipts Over (Under) Expenditures	(839)	(60,949)		
Unencumbered Cash, Beginning	<u>155,804</u>	<u>154,965</u>		
Unencumbered Cash, Ending	<u>\$ 154,965</u>	<u>\$ 94,016</u>		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDLANDFILL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts				
Service fee	\$ 56,773	\$ 56,058	<u>\$ 57,300</u>	<u>\$ (1,242)</u>
Expenditures				
Contractual services	<u>55,354</u>	<u>54,971</u>	<u>\$ 73,877</u>	<u>\$ (18,906)</u>
Receipts Over (Under) Expenditures	1,419	1,087		
Unencumbered Cash, Beginning	<u>13,277</u>	<u>14,696</u>		
Unencumbered Cash, Ending	<u>\$ 14,696</u>	<u>\$ 15,783</u>		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDMUNICIPAL GOLF COURSE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts				
Cart storage rental fees	\$ 6,111	\$ 6,008	\$ 6,000	\$ 8
Membership fees	8,660	8,735	9,500	(765)
Miscellaneous	1,775	1,783	5,000	(3,217)
Sale of equipment	-	5,000	-	5,000
Donations	-	1,090	-	1,090
Weekday green fees	<u>1,243</u>	<u>2,761</u>	<u>2,000</u>	<u>761</u>
Total Receipts	<u>17,789</u>	<u>25,377</u>	<u>\$ 22,500</u>	<u>\$ 2,877</u>
Expenditures				
Personal services	3,047	1,950	\$ 1,800	\$ 150
Contractual services	4,278	3,658	10,000	(6,342)
Commodities	773	1,348	1,000	348
Lease purchase	2,315	4,945	9,796	(4,851)
Principal	6,171	6,454	6,182	272
Interest	<u>2,054</u>	<u>1,772</u>	<u>2,043</u>	<u>(271)</u>
Total Expenditures	<u>18,638</u>	<u>20,127</u>	<u>\$ 30,821</u>	<u>\$ (10,694)</u>
Receipts Over (Under) Expenditures	(849)	5,250		
Unencumbered Cash, Beginning	<u>10,353</u>	<u>9,504</u>		
Unencumbered Cash, Ending	<u>\$ 9,504</u>	<u>\$ 14,754</u>		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDSEWER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020		Variance - Over (Under)
		Actual	Budget	
Receipts				
Sales to customers	\$ 59,419	\$ 59,016	\$ 64,500	\$ (5,484)
Expenditures				
Personal services	12,066	19,715	\$ 12,000	\$ 7,715
Contractual services	23,909	13,722	20,700	(6,978)
Commodities	4,110	3,574	10,000	(6,426)
Capital outlay	2,836	19,917	54,226	(34,309)
Lease purchase	2,315	2,315	2,674	(359)
Principal	9,800	10,058	10,058	-
Interest	4,018	3,760	3,400	360
Total Expenditures	59,054	73,061	\$ 113,058	\$ (39,997)
Receipts Over (Under) Expenditures	365	(14,045)		
Unencumbered Cash, Beginning	41,733	42,098		
Unencumbered Cash, Ending	\$ 42,098	\$ 28,053		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDWATER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Sale of water	\$ 104,374	\$ 106,601	\$ 97,500	\$ 9,101
Connection fees	840	900	1,200	(300)
Miscellaneous	-	500	-	500
Penalties	5,753	4,672	5,000	(328)
Total Receipts	110,967	112,673	\$ 103,700	\$ 8,973
Expenditures				
Personal services	3,189	8,787	\$ 5,000	\$ 3,787
Contractual services	76,080	54,025	80,700	(26,675)
Commodities	14,348	13,977	20,000	(6,023)
Capital outlay	950	4,950	44,827	(39,877)
Miscellaneous	892	860	1,000	(140)
Lease purchase	2,315	2,315	2,314	1
Transfer to Water Reserve Fund	7,500	7,500	7,500	-
Total Expenditures	105,274	92,414	\$ 161,341	\$ (68,927)
Receipts Over (Under) Expenditures	5,693	20,259		
Unencumbered Cash, Beginning	69,298	74,991		
Unencumbered Cash, Ending	\$ 74,991	\$ 95,250		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDELECTRIC OPERATIONS AND MAINTENANCE RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Sale of equipment	\$ -	\$ 3,800
Transfer from Electric Utility Fund	<u>10,000</u>	<u>10,000</u>
Total Receipts	<u>10,000</u>	<u>13,800</u>
Expenditures		
Contractual services	2,294	11,825
Commodities	1,290	12,418
Capital outlay	<u>16,695</u>	<u>36,600</u>
Total Expenditures	<u>20,279</u>	<u>60,843</u>
Receipts Over (Under) Expenditures	(10,279)	(47,043)
Unencumbered Cash, Beginning	<u>206,889</u>	<u>196,610</u>
Unencumbered Cash, Ending	<u>\$ 196,610</u>	<u>\$ 149,567</u>

CITY OF CAWKER CITY, KANSAS

BUSINESS FUNDWATER RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 Actual	2020 Actual
Receipts		
Transfer from Water Utility Fund	\$ 7,500	\$ 7,500
Transfer from General Fund	-	34,042
	<u>7,500</u>	<u>41,542</u>
Total Receipts	7,500	41,542
Expenditures		
Contractual services	<u>1,771</u>	<u>2,500</u>
Receipts Over (Under) Expenditures	5,729	39,042
Unencumbered Cash, Beginning	<u>44,229</u>	<u>49,958</u>
Unencumbered Cash, Ending	<u>\$ 49,958</u>	<u>\$ 89,000</u>

CITY OF CAWKER CITY, KANSAS

AGENCY FUNDSSCHEDULE OF RECEIPTS AND DISBURSEMENTSRegulatory Basis

For the Year Ended December 31, 2020

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Payroll Clearing Fund	\$ 3,501	\$ 266,263	\$ 266,270	\$ 3,494
Sales Tax Clearing Fund	793	12,360	12,171	982
Penalty Clearing Fund	-	4,672	4,672	-
Overpayment Deposit Clearing Fund	<u>5,551</u>	<u>3,450</u>	<u>2,400</u>	<u>6,601</u>
Total	<u>\$ 9,845</u>	<u>\$ 286,745</u>	<u>\$ 285,513</u>	<u>\$ 11,077</u>

CITY OF CAWKER CITY, KANSAS

RELATED MUNICIPAL ENTITYLIBRARY BOARDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Appropriations	\$ 12,740	\$ 12,198
Grants	126	129
Interest income	38	94
Donations	1,743	5,515
S.C.K.L.S.	<u>6,767</u>	<u>5,941</u>
Total Receipts	<u>21,414</u>	<u>23,877</u>
Expenditures		
Personal services	8,892	8,380
Books, periodicals and videos	3,050	2,662
Supplies	13	1,198
Miscellaneous	1,691	1,791
Education	492	369
Telephone and internet	1,835	8,152
Projects	<u>332</u>	<u>414</u>
Total Expenditures	<u>16,305</u>	<u>22,966</u>
Receipts Over (Under) Expenditures	5,109	911
Unencumbered Cash, Beginning	<u>29,975</u>	<u>35,084</u>
Unencumbered Cash, Ending	<u>\$ 35,084</u>	<u>\$ 35,995</u>