The City of Dighton, Kansas

Financial Statement

For the Year Ended December 31, 2024

The City of Dighton, Kansas
Table of Contents
For the Year Ended December 31, 2024

		Page Number
Independent Auditor's Report		1
	Financial Section	
Statement 1		
Summary Statement of Receipts, Expenditures and Unencumbered Cash		4
Notes to the Financial Statement		5
	Regulatory - Required Supplemental Information	
Schedule 1		
Summary of Expenditures - Actual and Budget		13
Schedule 2		
Schedule of Receipts and Expenditures - Actual and Budget		
	General Fund	
2-1	General Fund	14
	Special Purpose Funds	
2-2	Employee Benefits Fund	16
2-3	Special Highway Fund	17
2-4	Special Parks Fund	18
2-5	Dighton Light Project Fund	19
2-6	Equipment Reserve Fund	20
2-7	Economic Development Fund	21
2-8	2022 Drinking Water Protection Fund	22
	Bond and Interest Fund	
2-9	Bond and Interest Fund	23
	Business Funds	
2-10	Electric Utility Fund	24
2-11	Water Utility Fund	25
2-12	Trash Utility Fund	26
2-13	Sewer Utility Fund	27
Schedule 3		
Summary of Receipts and Disbursements		
Agency Fund		28

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Dighton, Kansas 67839

Opinions

We have audited the accompanying financial statement of the City of Dighton, Kansas, which comprise the statement of receipts, expenditures and unencumbered cash as of December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Dighton, 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* as described in Note 1.

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 section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Dighton, as of December 31, 2024, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

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*. 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 of Dighton, 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.

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 Dighton, on the basis of the financial reporting provisions of *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 and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 financial statement that are free from material misstatement, whether due to fraud or error.

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 opinion. 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 of Dighton'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 of Dighton's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds (Schedules 1, 2 and 3, as listed in the table of contents) are presented for 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 information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Dighton as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated June 10, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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://admin.ks.gov/offices/oar/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for the purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

June 13, 2025

The City of Dighton, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:						
General Fund	$ 615,624	$ 738,697	$ 651,493	$ 702,828	$ -	$ 702,828
Special Purpose Funds:						
Employee Benefits Fund	22,958	173,043	167,405	28,596	-	28,596
Special Highway Fund	62,481	25,730	16,339	71,872	-	71,872
Special Parks Fund	10,269	51,875	49,690	12,454	-	12,454
Dighton Light Project Fund	-	43,469	43,469	-	-	-
Equipment Reserve Fund	52,606	50,000	-	102,606	-	102,606
Economic Development Fund	50,000	-	50,000	-	-	-
2022 Drinking Water Protection Fund	65,399	536	-	65,935	-	65,935
Bond and Interest Fund:						
Bond & Interest Fund	3,593	121,889	120,880	4,602	-	4,602
Business Funds:						
Electric Utility Fund	1,506,735	1,376,698	1,036,345	1,847,088	-	1,847,088
Water Utility Fund	1,183,906	446,260	391,816	1,238,350	-	1,238,350
Trash Utility Fund	16,336	92,098	79,628	28,806	-	28,806
Sewer Utility Fund	28,181	94,713	76,900	45,994	-	45,994
Total Reporting Entity (Excluding Agency Funds)	$ 3,618,088	$ 3,215,008	$ 2,683,965	$ 4,149,131	$ -	$ 4,149,131

Composition of Cash:		
	Cash in Checking	$ 417,264
	Money Market	2,207,846
	Petty Cash	300
	Time Deposits	1,542,413
Total Cash		4,167,823
Less: Agency Fund per Schedule 3		(18,692)
Total Reporting Entity (Excluding Agency Funds)		$ 4,149,131

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity
The City of Dighton is a municipal corporation governed by an elected mayor and an elected five-member council. This financial statement presents the City of Dighton (the City). The City has no related municipal entities.

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 (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 resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the City is holding a revenue neutral rate hearing, the budget timeline for 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 City did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes or by using internal spending limits established by the governing body.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Expenditures in the Special Parks Fund exceeded the adopted budget for the year ended December 31, 2024, which is a violation of K.S.A. 79-2935.

No other statute violations were noted for the year ending December 31, 2024.

NOTE 3 – DEPOSITS AND INVESTMENTS

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

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase

NOTE 3 – DEPOSITS AND INVESTMENTS (CONT.)

agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

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

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

At December 31, 2024, the City's carrying amount of deposits was $4,149,131 and the bank balance was $4,185,512. The bank balance was held by two (2) banks resulting in a concentration of credit risk. Of the bank balance, $1,088,539 was covered by federal depository insurance and the remainder was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial Credit Risk - Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 4 – INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Electric Utility Fund	Equipment Reserve Fund	K.S.A. 12-1,117	$ 50,000
Electric Utility Fund	Bond and Interest Fund	K.S.A. 12-825d	25,000
Water Utility Fund	General Fund	K.S.A. 12-825d	132,056
Economic Development Fund	Special Parks Fund	K.S.A. 12-6a16	50,000

NOTE 5 – DEFINED BENEFIT PENSION PLAN

General Information about the 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 before 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 contribution are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 to be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the

NOTE 5 – DEFINED BENEFIT PENSION PLAN (CONT.)

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 KPERS for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City was $27,171 for KPERS 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 $271,030. 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 contribution 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 www.kpers.org or can be obtained as described above.

NOTE 6 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

a) Other Post-Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the 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 Benefit

As provided by K.S.A. 74-4927, disable 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 payment. The employer contribution rate is set at 1% for the year ended December 31, 2024.

c) Other Employee Benefits

Vacation – Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. No vacation can be taken until a new employee has completed six months of employment. By December 31 of each year, vacation leave, up to forty hours, shall be paid to employees. There is no limitation of leave allowed to accumulate from year to year. Each full-time employee will accrue vacation leave as follows:

Years of Service	Days Earned per Year
6 months – 1 year	5 days
1 – 10 years	10 days
10 – 20 years	15 days
Over 20 years	20 days

An employee shall be paid for all accumulated unused vacation at their final rate of pay.

Sick Leave – Full-time employees earn eight hours of sick leave for each month of service. No employee can accumulate more than ninety days of sick leave. Upon termination, an employee shall be paid for one-third of all unused sick leave at their final rate of pay.

NOTE 7 – LONG-TERM DEBT

Changes in long-term liabilities for the City of Dighton 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 Paid
General Obligation Bonds:									
Series 2015	2.0 - 4.0%	4/1/2015	$ 1,640,000	9/1/2035	$ 1,135,000	$ -	$ 80,000	$ 1,055,000	$ 40,880

Current maturities of long-term debt and interest for the next years through maturity are as follow:

	Year						
	2025	2026	2027	2028	2029	2030-35	Total
Principal:							
General Obligation Bonds	$ 80,000	$ 85,000	$ 85,000	$ 90,000	$ 90,000	$ 625,000	$ 1,055,000
Interest:							
General Obligation Bonds	38,640	36,400	33,850	31,300	28,600	90,200	258,990
Total Principal and Interest	$ 118,640	$ 121,400	$ 118,850	$ 121,300	$ 118,600	$ 715,200	$ 1,313,990

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized, but two events are to be disclosed in this financial statement.

The City paid Jones Construction on March 25, 2025, $33,900 for the demolition of K&J Food building.

Cartmill Enterprises was paid $42,800 for concrete work as of the date of the audit report.

The City of Dighton, Kansas

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The City of Dighton, Kansas

Regulatory - Required Supplementary Information

The City of Dighton, Kansas

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Schedule 1

The City of Dighton, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2024

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund:			
General Fund	$ 1,064,051	$ 651,493	$ (412,558)
Special Purpose Funds:			
Employee Benefits Fund	185,350	167,405	(17,945)
Special Highway Fund	85,377	16,339	(69,038)
Special Parks Fund	46,195	49,690	3,495
Bond and Interest Fund:			
Bond & Interest Fund	120,880	120,880	-
Business Funds:			
Electric Utility Fund	2,984,660	1,036,345	(1,948,315)
Water Utility Fund	1,570,864	391,816	(1,179,048)
Trash Utility Fund	140,740	79,628	(61,112)
Sewer Utility Fund	198,793	76,900	(121,893)

Schedule 2-1

The City of Dighton, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 301,984	$ 264,761	285,051	$ (20,290)
Back Taxes	14,266	9,026	2,500	6,526
Motor and Recreational Vehicle Tax	66,985	61,654	57,095	4,559
Total Taxes	383,235	335,441	344,646	(9,205)
Intergovernmental Revenue				
Liquor Tax	2,162	1,875	2,728	(853)
Compensating Use Tax	43,861	44,976	35,000	9,976
Local Sales Tax	98,039	88,505	105,000	(16,495)
Total Intergovernmental Revenue	144,062	135,356	142,728	(7,372)
Fines, Permits and Licenses				
Franchise Tax	15,667	11,219	15,000	(3,781)
Court Revenue	5,623	1,194	10,000	(8,806)
Fines, Permits and Licenses	9,986	9,035	7,500	1,535
Swimming Pool	10,083	12,801	10,000	2,801
Total Fines, Permits and Licenses	41,359	34,249	42,500	(8,251)
Interest Income	15,257	42,387	5,000	37,387
Reimbursements	12,979	9,041	10,000	(959)
Miscellaneous	8,575	2,842	7,500	(4,658)
Insurance Proceeds	-	47,325	-	47,325
Transfer from Water Utility Fund	67,915	132,056	-	132,056
Total Receipts	673,382	738,697	$ 552,374	$ 186,323
Expenditures				
General Government				
Personal Services	$ 100,665	$ 105,751	$ 115,000	$ (9,249)
Contractual Services	33,118	46,855	25,000	21,855
Commodities	9,090	3,189	10,000	(6,811)
Capital Outlay	-	10,400	127,551	(117,151)
Miscellaneous	404	481	1,000	(519)
Total Personal Services	143,277	166,676	278,551	(111,875)
Beautification/Improvement				
Contractual Services	-	-	5,000	(5,000)
Commodities	528	16	2,500	(2,484)
Capital Outlay	-	-	10,000	(10,000)
Total Beautification/Improvement	528	16	17,500	(17,484)

CITY OF DIGHTON, 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Street Department				
Personal Services	$ 35,726	$ 38,118	$ 55,000	$ (16,882)
Contractual Services	47,636	19,070	35,000	(15,930)
Commodities	49,344	55,737	50,000	5,737
Capital Outlay	93,694	151,967	300,000	(148,033)
Total Street Department	226,400	264,892	440,000	(175,108)
Fire Department				
Personal Services	11,260	12,990	10,000	2,990
Contractual Services	9,011	7,533	10,000	(2,467)
Commodities	7,770	15,687	8,500	7,187
Capital Outlay	-	-	30,000	(30,000)
Total Fire Department	28,041	36,210	58,500	(22,290)
Pool				
Personal Services	22,385	26,616	25,000	1,616
Contractual Services	4,410	4,826	17,500	(12,674)
Commodities	17,340	6,343	25,000	(18,657)
Capital Outlay	-	-	30,000	(30,000)
Total Pool	44,135	37,785	97,500	(59,715)
Municipal Court				
Personal Services	6,000	6,000	7,500	(1,500)
Contractual Services	668	604	1,000	(396)
Commodities	1,058	-	2,500	(2,500)
Court Expense	5,772	3,185	12,500	(9,315)
Total Municipal Court	13,498	9,789	23,500	(13,711)
Police Department - Contractual	137,123	136,125	148,500	(12,375)
Total Expenditures	593,002	651,493	$ 1,064,051	(412,558)
Receipts Over (Under) Expenditures	80,380	87,204		$ 598,881
Unencumbered Cash, Beginning	535,244	615,624		
Unencumbered Cash, Ending	$ 615,624	$ 702,828		

Schedule 2-2

The City of Dighton, Kansas
Employee Benefits 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes				
Ad Valorem Property Tax	$ 101,155	$ 128,720	$ 138,665	$ (9,945)
Back Taxes	3,765	3,300	2,000	1,300
Motor and Recreation Vehicle Tax	36,232	41,023	19,218	21,805
Miscellaneous	-	-	500	(500)
Total Receipts	141,152	173,043	$ 160,383	$ 12,660
Expenditures				
Social Security	27,292	31,729	25,000	6,729
KPERS	25,925	27,171	27,000	171
Department of Human Resources	323	4,086	350	3,736
Employee Health Insurance/Cafeteria Plan	121,442	90,958	120,000	(29,042)
Contractual Services	9,051	10,461	13,000	(2,539)
Miscellaneous	2,954	3,000	-	3,000
Total Expenditures	186,987	167,405	$ 185,350	(17,945)
Receipts Over (Under) Expenditures	(45,835)	5,638		$ 30,605
Unencumbered Cash, Beginning	68,793	22,958		
Unencumbered Cash, Ending	$ 22,958	$ 28,596		

The City of Dighton, Kansas
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
State of Kansas	$ 25,828	$ 25,730	$ 24,410	$ 1,320
Total Receipts	25,828	25,730	$ 24,410	$ 1,320
Expenditures				
Personal Services	12,970	14,039	15,000	(961)
Contractual Service	2,254	2,300	5,000	(2,700)
Commodities	-	-	65,377	(65,377)
Total Expenditures	15,224	16,339	$ 85,377	(69,038)
Receipts Over (Under) Expenditures	10,604	9,391		$ 70,358
Unencumbered Cash, Beginning	51,877	62,481		
Unencumbered Cash, Ending	$ 62,481	$ 71,872		

Schedule 2-4

The City of Dighton, Kansas
Special Parks 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Liquor Tax	$ 2,162	$ 1,875	$ 2,728	$ (853)
State Grant	9,537	-	-	-
Transfer from Economic Development Fund	-	50,000	40,000	10,000
Total Receipts	11,699	51,875	$ 42,728	$ 9,147
Expenditures				
Contractual Services	3,824	34,870	40,000	(5,130)
Commodities	3,378	14,820	6,195	8,625
Total Expenditures	7,202	49,690	$ 46,195	3,495
Receipts Over (Under) Expenditures	4,497	2,185		$ 5,652
Unencumbered Cash, Beginning	5,772	10,269		
Unencumbered Cash, Ending	$ 10,269	$ 12,454		

The City of Dighton, Kansas
Dighton Light Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Grant Income	$ -	$ 43,469
Total Receipts	-	43,469
Expenditures		
Capital Outlay	-	43,469
Total Expenditures	-	43,469
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Schedule 2-6

The City of Dighton, Kansas
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from Electric Utility Fund	$ 50,000	$ 50,000
Total Receipts	50,000	50,000
Expenditures		
Capital Outlay	268,147	-
Total Expenditures	268,147	-
Receipts Over (Under) Expenditures	(218,147)	50,000
Unencumbered Cash, Beginning	270,753	52,606
Unencumbered Cash, Ending	$ 52,606	$ 102,606

The City of Dighton, Kansas
Economic Development Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous Income	$ -	$ -
Total Receipts	-	-
Expenditures		
Transfer to Special Parks	-	50,000
Total Expenditures	-	50,000
Receipts Over (Under) Expenditures	-	(50,000)
Unencumbered Cash, Beginning	50,000	50,000
Unencumbered Cash, Ending	$ 50,000	$ -

Schedule 2-8

The City of Dighton, Kansas
2022 Drinking Water Protection Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Funds	$ 65,000	$ -
Interest Income	399	536
Total Receipts	65,399	536
Expenditures and Transfers		
Transfer to Other Funds	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	65,399	536
Unencumbered Cash, Beginning	-	65,399
Unencumbered Cash, Ending	$ 65,399	$ 65,935

The City of Dighton, Kansas
Bond and Interest 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Property Tax	$ 102,135	$ 93,669	$ 100,860	$ (7,191)
Back Taxes	3,708	2,555	1,500	1,055
Motor and Recreation Vehicle Tax	403	665	19,241	(18,576)
Transfer from Electric Utility Fund	19,923	25,000	-	25,000
Total Receipts	126,169	121,889	$ 121,601	$ 288
Expenditures				
Principal	80,000	80,000	80,000	-
Interest	42,680	40,880	40,880	-
Total Expenditures	122,680	120,880	$ 120,880	-
Receipts Over (Under) Expenditures	3,489	1,009		$ 288
Unencumbered Cash, Beginning	104	3,593		
Unencumbered Cash, Ending	$ 3,593	$ 4,602		

Schedule 2-10

The City of Dighton, Kansas
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Net Collection Fees	$ 1,393,682	$ 1,320,546	$ 1,490,000	$ (169,454)
Interest Income	13,060	17,639	5,000	12,639
Miscellaneous	23,009	38,513	5,000	33,513
Total Receipts	1,429,751	1,376,698	$ 1,500,000	$ (123,302)
Expenditures				
Personal Services	31,494	34,074	35,000	(926)
Contractual Services	217,443	227,449	200,000	27,449
Commodities	37,413	30,135	75,000	(44,865)
Capital Outlay	122,414	-	1,677,660	(1,677,660)
Power Purchases	650,607	635,421	900,000	(264,579)
Sales Tax	36,882	34,266	45,000	(10,734)
Miscellaneous	-	-	2,000	(2,000)
Transfer to Bond and Interest	19,923	25,000	-	25,000
Transfer to Equipment Reserve Fund	50,000	50,000	50,000	-
Total Expenditures	1,166,176	1,036,345	$ 2,984,660	(1,948,315)
Receipts Over (Under) Expenditures	263,575	340,353		$ 1,825,013
Unencumbered Cash, Beginning	1,243,160	1,506,735		
Unencumbered Cash, Ending	$ 1,506,735	$ 1,847,088		

The City of Dighton, Kansas
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Water Sales	$ 346,136	$ 407,158	$ 400,000	$ 7,158
Penalties	13,405	14,306	15,000	(694)
Miscellaneous	3,907	13,945	2,500	11,445
Interest Income	21,205	10,851	-	10,851
Total Receipts	384,653	446,260	$ 417,500	$ 28,760
Expenditures				
Personal Services	86,522	94,334	85,000	9,334
Contractual Services	52,794	67,013	100,000	(32,987)
Commodities	47,371	47,908	70,000	(22,092)
Capital Outlay	73,000	28,094	1,281,864	(1,253,770)
Sales Tax and Water Tax	7,190	6,639	9,000	(2,361)
Power Purchases	20,234	15,772	25,000	(9,228)
Transfer to General Fund	-	132,056	-	132,056
Total Expenditures	287,111	391,816	$ 1,570,864	(1,179,048)
Receipts Over (Under) Expenditures	97,542	54,444		$ 1,207,808
Unencumbered Cash, Beginning	1,086,364	1,183,906		
Unencumbered Cash, Ending	$ 1,183,906	$ 1,238,350		

Schedule 2-12

The City of Dighton, Kansas
Trash 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Net Collection Fees	$ 99,558	$ 92,098	$ 115,000	$ (22,902)
Total Receipts	99,558	92,098	$ 115,000	$ (22,902)
Expenditures				
Contractual Services	108,849	79,628	140,740	(61,112)
Commodities	113	-	-	-
Total Expenditures	108,962	79,628	$ 140,740	(61,112)
Receipts Over (Under) Expenditures	(9,404)	12,470		$ 38,210
Unencumbered Cash, Beginning	25,740	16,336		
Unencumbered Cash, Ending	$ 16,336	$ 28,806		

The City of Dighton, Kansas
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Net Collection Fees	$ 87,382	$ 88,359	$ 90,000	$ (1,641)
Reimbursement	-	6,354	1,000	5,354
Total Receipts	87,382	94,713	$ 91,000	$ 3,713
Expenditures				
Personal Services	35,213	38,096	35,000	3,096
Contractual Services	23,056	26,535	65,000	(38,465)
Commodities	14,800	12,269	25,000	(12,731)
Capital Outlay	92,925	-	48,793	(48,793)
Transfer to Equipment Reserve Fund	-	-	25,000	(25,000)
Total Expenditures	165,994	76,900	$ 198,793	(121,893)
Receipts Over (Under) Expenditures	(78,612)	17,813		$ 125,606
Unencumbered Cash, Beginning	106,793	28,181		
Unencumbered Cash, Ending	$ 28,181	$ 45,994		

Schedule 3

The City of Dighton, Kansas
Agency Fund
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Customer Deposits	$ 20,924	$ 4,263	$ 8,659	$ 16,528
Aflac Cafeteria Fund	1,421	1,695	952	2,164
Total	$ 22,345	$ 5,958	$ 9,611	$ 18,692