CITY OF LENORA, KANSAS
Lenora, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2024

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

CITY OF LENORA, KANSAS
Financial Statement with Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Lenora
Lenora, KS 67645

Adverse and Unmodified Opinions
We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Lenora, Lenora, Kansas, 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 of Lenora, Kansas, 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 of Lenora, Kansas, 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 of Lenora, 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 basis for our adverse and unmodified 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 of Lenora 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 of Lenora'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 Generally Accepted Auditing Standards (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

1) Exercise professional judgment and maintain professional skepticism throughout the audit.
2) 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.
3) 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 Lenora's internal control. Accordingly, no such opinion is expressed.
4) 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.
5) Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Lenora'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 summary of receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *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 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.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
October 20, 2025

CITY OF LENORA, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General	$ 95,388	0	179,746	144,273	130,861	1,933	132,794
Special Purpose Funds:							
Cemetery	0	0	5,019	5,019	0	0	0
Library	257	0	5,958	5,958	257	0	257
Employee Benefits	19,931	0	6,796	13,000	13,727	0	13,727
Special Street and Highway	27,049	0	22,878	1,823	48,104	0	48,104
Special Parks & Recreation	6,144	0	1,030	0	7,174	0	7,174
Fire	15,277	0	22,586	18,964	18,899	0	18,899
Capital Improvements	46,867	0	5,000	0	51,867	0	51,867
Special Equipment	0	0	5,000	0	5,000	0	5,000
Special Fire Equipment	129	0	6,500	0	6,629		6,629
Business Funds:							
Water Revenue	103,509	0	158,693	62,684	199,518	298	199,816
Water Surplus	161,372	0	24,000	0	185,372	0	185,372
Sewer	84,749	0	19,684	10,873	93,560	271	93,831
Solid Waste	92,724	0	38,512	27,952	103,284	1,457	104,741
Customer Deposits	800	0	100	900	0	600	600
Total Primary Government (Excluding Agency Funds)	$ **654,196**	**0**	**501,502**	**291,446**	**864,252**	**4,559**	**868,811**

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

CITY OF LENORA, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2024

Cash on Hand	$	50
Solutions North Bank		
Stockton, Kansas - Norton, Kansas Banch		
NOW Account		537,190
Certificates of Deposit		333,157
Total Cash and Investments		870,397
Less Agency Funds - Schedule 3		1,586
Total Reporting Entity per Statement 1, Page 1	$	**868,811**

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

l. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The City of Lenora, Kansas, is a municipal corporation governed by an elected five member council. This financial statement presents the City of Lenora, Kansas (the municipality).

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year 2024:

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.

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.)

Agency fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, etc.)

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 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 municipality 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 municipality to use the regulatory basis of accounting.

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 mandatory, the statutes provide for the following sequence and timetable in 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 final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th , but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did not 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 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 budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds and the following special purpose funds:

	Statutory Authority for Exemption
Special Purpose Funds:	
Capital Improvements	K.S.A. 12-1,118
Special Equipment	K.S.A. 12-1,117
Special Fire Equipment	K.S.A. 12-1,117
Business Funds:	
Water Surplus	K.S.A. 12-825d
Customer Deposits	K.S.A. 12-822

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

2. **Stewardship, Compliance and Accountability**

Budget Violation. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the City's published budget. Expenditures in the Library fund exceeded the published budget amount. This appears to be a violation of this statute.

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 the funds. In addition, K.S.A 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

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

Concentration of Credit Risk

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

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2024.

At December 31, 2024, the City's carrying amount of deposits was $870,398 and the bank balance was $874,465. 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 $624,465 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. At December 31, 2024, the City held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

Plan Description. The City of Lenora, Kansas contributes to 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, Kansas 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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City of Lenora, were $5,779 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 $40,148. 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 these financial statements.

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.

5. Other Long-Term Obligations from Operations

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.

Death and Disability Other Post Employment Benefits

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

Compensated Absences

Vacation Pay. Each full-time employee earns paid vacation time after working for the City six months, as per the schedule below:

Completed Years of Service	Vacation Hours Earned
1 Year	4 Hours Per Month or 6 Days Annually
2 Years	6 Hours Per Month or 9 Days Annually
3 – 5 Years	8 Hours Per Month or 12 Days Annually
5 - 10 Years	10 Hours Per Month or 15 Days Annually
Over 10 Years	12 Hours Per Month or 18 Days Annually

Employees may carry over only 60 hours of vacation time from one year to another year.

Sick Pay. Each full-time employee is entitled to 8 hours per month sick leave with a total accumulation limit of 500 hours or 62 days. All employees rights to sick leave end and will be forfeited on termination of employment, therefore, no cost of accumulated sick pay has been computed.

6. Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Equipment	K.S.A. 12-1,117	5,000
General	Capital Improvement	K.S.A. 12-1,118	5,000
General	Cemetery	K.S.A. 12-1405	4,046
Fire	Special Fire Equipment	K.S.A. 12-1,117	6,500
Special Street and Highway	Employee Benefits	K.S.A. 14-535	43
Sewer	Employee Benefits	K.S.A. 12-825d	369
Solid Waste	Employee Benefits	K.S.A. 65-3410	767
Water Revenue	Employee Benefits	K.S.A. 12-825d	726
Water Revenue	Water Surplus	K.S.A. 12-825d	24,000

7. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has been unable to obtain worker's compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in The Kansas Municipal Insurance Trust (KMIT), a municipal group funded pool currently operating as a common risk management and insurance program for participating members.

The City pays an annual premium to KMIT for its worker's compensation insurance coverage. The agreement to participate provides that KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT's management.

The City continues to carry commercial insurance for all other risks of loss, including property, general liability, inland marine, law enforcement liability, underground storage tank liability, airport owners and operators general liability and automobile. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

8. **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, the 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 of any of the individual government funds or the overall financial position of the City.

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 financial impact on the City.

9. **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.

10. **Long-term Debt**

Changes in long-term liabilities for the City of Lenora, Kansas 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
Finance Leases:									
Freightliner Fire Truck	1.50%	03/22/16	86,000	03/21/26	27,162	0	8,919	18,243	374
Total Long-term Debt					$ **27,162**	**0**	**8,919**	**18,243**	**374**

(Continued)

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

CITY OF LENORA, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance Over (Under)
General	$ 146,800	0	146,800	144,273	(2,527)
Special Revenue:					
Cemetery	6,150	0	6,150	5,019	(1,131)
Library	5,651	0	5,651	5,958	307
Employee Benefits	23,600	0	23,600	13,000	(10,600)
Special Street and Highway	29,950	0	29,950	1,823	(28,127)
Special Parks and Recreation	2,500	0	2,500	0	(2,500)
Fire	23,194	0	23,194	18,964	(4,230)
Enterprise:					
Water Revenue	64,750	0	64,750	62,684	(2,066)
Sewer	21,600	0	21,600	10,873	(10,727)
Solid Waste	36,800	0	36,800	27,952	(8,848)

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CITY OF LENORA, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem Property	$ 86,715	88,017	(1,302)
Delinquent	4,961	0	4,961
Motor Vehicle	34,363	26,814	7,549
16/20M Vehicle	563	404	159
Recreational Vehicle Tax	255	380	(125)
Watercraft Tax	92	65	27
Commercial Vehicle Tax	204	157	47
Intangibles	3,173	3,173	0
Intergovernmental			
Countywide Sales Tax	20,802	22,000	(1,198)
Fees and Charges			
Beer and Liquor Licenses	75	75	0
Building Permits	55	150	(95)
Dog Tags	220	80	140
Late Charge on Utility Fees	2,334	2,200	134
Utility Franchise Fees	5,140	6,500	(1,360)
Interest on Idle Funds	13,757	2,200	11,557
Other			
Capital Credits	1,292	0	1,292
Community Center Room Rent	730	600	130
Insurance Dividend	2,320	0	2,320
Lease	600	600	0
Miscellaneous	510	500	10
Reimbursed Expense	685	0	685
Mowing	900	225	675
Total Receipts	179,746	**154,140**	**25,606**

CITY OF LENORA, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Expenditures:			
Animal Control	0	100	(100)
Chemicals	3,121	0	3,121
Donations	100	0	100
Dues	165	500	(335)
Election	0	1,000	(1,000)
Electricity	4,915	5,500	(585)
Fuel and Oil	4,307	5,000	(693)
Heating	3,000	5,000	(2,000)
Insurance	30,388	26,000	4,388
Internet	845	0	845
Lease Payments	1,590	900	690
Legal and Professional Fees	17,023	21,000	(3,977)
Miscellaneous	1,495	5,000	(3,505)
Office Equipment and Repair	1,677	0	1,677
Office Supplies	6,409	5,000	1,409
Park Repairs	0	200	(200)
Permits and Licenses	50	100	(50)
Postage	571	1,000	(429)
Publications	694	500	194
Repairs	4,747	4,500	247
Salaries and Wages	36,710	46,000	(9,290)
Shop Expenses	1,852	0	1,852
Street Lights	7,632	7,500	132
Supplies	1,746	500	1,246

(Continued)

CITY OF LENORA, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

(Continued)		Actual	Budget	Variance Over (Under)
Telephone	$	1,190	1,200	(10)
Tools and Equipment		0	300	(300)
Transfer to Capital Improvements		5,000	5,000	0
Transfer to Special Equipment		5,000	5,000	0
Transfer to Cemetery		4,046	0	4,046
Total Expenditures		144,273	**146,800**	**(2,527)**
Receipts Over (Under) Expenditures		35,473		
Unencumbered Cash, Beginning		95,388		
Unencumbered Cash, Ending	$	**130,861**		

CITY OF LENORA, KANSAS
CEMETERY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes			
Delinquent	$ 41	0	41
Motor Vehicle	426	286	140
Recreational Vehicle Tax	3	4	(1)
16/20M Tax	0	4	(4)
Commercial Vehicle Tax	3	3	0
Grave Opening/Closing	300	500	(200)
Sale of Plots	100	400	(300)
Miscellaneous	100	0	100
Transfer from General	4,046	0	4,046
Reimbursed Expenses	0	5,000	(5,000)
Total Receipts	5,019	6,197	(1,178)
Expenditures:			
Fuel and Oil	857	1,500	(643)
Miscellaneous	100	0	100
Repairs	0	300	(300)
Salaries and Wages	4,062	4,000	62
Transfer to Employee Benefits	0	350	(350)
Total Expenditures	5,019	**6,150**	**(1,131)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

CITY OF LENORA, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	4,067	4,173	(106)
Delinquent		231	0	231
Motor Vehicle		1,599	1,661	(62)
16/20M Vehicle		35	25	10
Recreational Vehicle		13	23	(10)
Commercial Vehicle		9	10	(1)
Watercraft		4	4	0
Total Receipts		5,958	**5,896**	**62**
Expenditures:				
Appropriations to Library Board		5,958	**5,651**	**307**
Receipts Over (Under) Expenditures		0		
Unencumbered Cash, Beginning		257		
Unencumbered Cash, Ending	$	**257**		

CITY OF LENORA, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	2,847	2,890	(43)
Delinquent		232	0	232
Motor Vehicle		1,649	6,038	(4,389)
16/20M Vehicle		127	91	36
Recreational Vehicle		26	85	(59)
Commercial Vehicle		7	35	(28)
Watercraft		3	14	(11)
Transfer from Cemetery		0	360	(360)
Transfer from Special Street and Highway		43	150	(107)
Transfer from Water Revenue		726	900	(174)
Transfer from Sewer		369	500	(131)
Transfer from Solid Waste		767	1,000	(233)
Total Receipts		6,796	**12,063**	**(5,267)**
Expenditures:				
Health Insurance		0	8,000	(8,000)
KPERS Retirement		5,779	4,000	1,779
Social Security Taxes		5,237	7,500	(2,263)
Unemployment Tax		90	100	(10)
Workman's Compensation Insurance		1,894	4,000	(2,106)
Total Expenditures		13,000	**23,600**	**(10,600)**
Receipts Over (Under) Expenditures		(6,204)		
Unencumbered Cash, Beginning		19,931		
Unencumbered Cash, Ending	$	**13,727**		

CITY OF LENORA, KANSAS
SPECIAL STREET AND HIGHWAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Current	$	11,933	12,111	(178)
Delinquent		632	0	632
Motor Vehicle		4,610	9,792	(5,182)
16/20M Vehicle		206	148	58
Recreational Vehicle		52	138	(86)
Commercial Vehicle		24	57	(33)
Watercraft		11	23	(12)
Special City/County Highway		5,410	6,220	(810)
Total Receipts		22,878	**28,489**	**(5,611)**
Expenditures:				
Repairs		449	24,500	(24,051)
Salaries and Wages		575	2,500	(1,925)
Snow Removal		756	2,000	(1,244)
Supplies		0	500	(500)
Sweeper Repairs		0	300	(300)
Transfer to Employee Benefit		43	150	(107)
Total Expenditures		1,823	**29,950**	**(28,127)**
Receipts Over (Under) Expenditures		21,055		
Unencumbered Cash, Beginning		27,049		
Unencumbered Cash, Ending	$	**48,104**		

CITY OF LENORA, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental				
Reimbursements	$	1,030	**0**	**1,030**
Expenditures:				
Park Supplies		0	2,500	(2,500)
Receipts Over (Under) Expenditures		1,030		
Unencumbered Cash, Beginning		6,144		
Unencumbered Cash, Ending	$	**7,174**		

CITY OF LENORA, KANSAS
FIRE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property	$	14,743	14,964	(221)
Delinquent		732	0	732
Motor Vehicle		4,874	5,060	(186)
16/20M Vehicle		106	76	30
Recreational Vehicle		40	71	(31)
Commercial Vehicle		28	30	(2)
Watercraft		13	12	1
Reimbursed Expenses		2,050	0	2,050
Total Receipts		22,586	**20,213**	**2,373**
Expenditures:				
Fuel and Oil		135	200	(65)
Lease Payments		9,293	9,294	(1)
Repairs		500	1,200	(700)
Supplies		124	1,000	(876)
Telephone		2,412	0	2,412
Tools and Equipment		0	4,000	(4,000)
Miscellaneous		0	1,000	(1,000)
Transfer to Special Fire Equipment		6,500	6,500	0
Total Expenditures		18,964	**23,194**	**(4,230)**
Receipts Over (Under) Expenditures		3,622		
Unencumbered Cash, Beginning		15,277		
Unencumbered Cash, Ending	$	**18,899**		

CITY OF LENORA, KANSAS
WATER REVENUE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Charges for Services	$ 73,842	72,000	1,842
Capital Credits	74	0	74
Grants	84,777	0	84,777
Hookup/Reconnect Fees	0	150	(150)
Total Receipts	158,693	**72,150**	**86,543**
Expenditures:			
Administrative	0	900	(900)
Chemicals	1,129	600	529
Commission and Fees	0	1,600	(1,600)
Dues	249	250	(1)
Education and Travel	0	500	(500)
Electricity	5,870	7,000	(1,130)
Heating	399	2,000	(1,601)
Lab Expenses	773	0	773
Legal and Professional Fees	0	1,500	(1,500)
Permits and Licenses	20	0	20
Publications	0	100	(100)
Repairs	11,643	6,000	5,643
Salaries and Wages	10,032	14,000	(3,968)
Sales and Groundwater Taxes and Fees	586	0	586
Supplies	630	400	230
Tools and Equipment	1,277	500	777
Water Tower Maintenance	5,350	4,500	850

(Continued)

CITY OF LENORA, KANSAS
WATER REVENUE FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
(Continued)			
Transfer to Employee Benefits	726	900	(174)
Transfer to Water Surplus	24,000	24,000	0
Total Expenditures	62,684	**64,750**	**(2,066)**
Receipts Over (Under) Expenditures	96,009		
Unencumbered Cash, Beginning	103,509		
Unencumbered Cash, Ending	$ **199,518**		

CITY OF LENORA, KANSAS
SEWER FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Charges for Services	$	19,632	18,500	1,132
Capital Credits		52	0	52
Total Receipts		19,684	**18,500**	**1,184**
Expenditures:				
Administrative		283	500	(217)
Electricity		1,417	1,000	417
Legal and Professional Fees		0	1,500	(1,500)
Permits and Licenses		185	300	(115)
Repairs		3,076	10,100	(7,024)
Salaries and Wages		5,277	6,500	(1,223)
Supplies		266	0	266
Tools & Equipment		0	1,200	(1,200)
Transfer to Employee Benefits		369	500	(131)
Total Expenditures		10,873	**21,600**	**(10,727)**
Receipts Over (Under) Expenditures		8,811		
Unencumbered Cash, Beginning		84,749		
Unencumbered Cash, Ending	$	**93,560**		

CITY OF LENORA, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Charges for Services	$	38,512	37,500	1,012
Miscellaneous		0	0	0
Total Receipts		38,512	**37,500**	**1,012**
Expenditures:				
Fuel and Oil		3,143	4,000	(857)
Administrative		0	1,000	(1,000)
Landfill Fees		11,722	12,500	(778)
Repairs		993	3,500	(2,507)
Supplies		283	300	(17)
Salaries and Wages		11,044	14,000	(2,956)
Tools and Equipment		0	500	(500)
Transfer to Employee Benefits		767	1,000	(233)
Total Expenditures		27,952	**36,800**	**(8,848)**
Receipts Over (Under) Expenditures		10,560		
Unencumbered Cash, Beginning		92,724		
Unencumbered Cash, Ending	$	**103,284**		

CITY OF LENORA, KANSAS
Any Non-Budgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

		Capital Improve-ments	Special Equipment	Special Fire Equipment
Receipts:				
Transfer from General	$	5,000	5,000	6,500
Expenditures:				
Capital Outlay		0	0	0
Receipts Over (Under) Expenditures		5,000	5,000	6,500
Unencumbered Cash, Beginning		46,867	0	129
Unencumbered Cash, Ending	$	**51,867**	**5,000**	**6,629**

CITY OF LENORA, KANSAS
Any Non-Budgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

		Water Surplus	Customer Deposits
Receipts:			
Customer Deposits	$	0	100
Transfer from Water Revenue		24,000	0
Total Receipts		24,000	100
Expenditures:			
Capital Outlay		0	0
Customer Refunds		0	900
Total Expenditures		0	900
Receipts Over (Under) Expenditures		24,000	(800)
Unencumbered Cash, Beginning		161,372	800
Unencumbered Cash, Ending	$	**185,372**	**0**

CITY OF LENORA, KANSAS SCHEDULE 3

Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax/Payroll Clearing	$ 1,401	14,826	14,641	1,586
Total Agency Funds	$ **1,401**	**14,826**	**14,641**	**1,586**