

**CITY OF CAWKER CITY, KANSAS**

**FINANCIAL STATEMENT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2017**

**CITY OF CAWKER CITY, KANSAS**  
**CITY OF THE THIRD CLASS**  
**For the Year Ended December 31, 2017**

Greg Linton, Mayor

**CITY COUNCIL**

Doug Bader

Lisha Wiese

Cole Eberle

Drew Duskie

Jan Cornely

**CITY OFFICERS**

Denelle Mick, Clerk

Chantz Martin, Attorney

Viki Aramendi, Treasurer

**CITY OF CAWKER CITY, KANSAS**  
**For the Year Ended December 31, 2017**

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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 Cawker City, a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2017, 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 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.

### *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 Cawker City as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

*sjhl.com*

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### ***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 Cawker City as of December 31, 2017, 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 2017 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 2017 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 2017 basic financial statement. The 2017 information has been subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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 Cawker City as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated June 2, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 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/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2017 (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 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 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, 2016, on the basis of accounting described in Note 1.

*Swindoll, Janzen, Hawk & Loyd, LLC*

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Swindoll, Janzen, Hawk & Loyd, LLC  
McPherson, Kansas

June 4, 2018

## CITY OF CAWKER CITY, KANSAS

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

Regulatory Basis

For the Year Ended December 31, 2017

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	\$ 3,962	\$ 252,547	\$ 241,779	\$ 14,730	\$ 8,155	\$ 22,885
SPECIAL PURPOSE FUNDS:						
Library Fund	209	12,642	12,417	434	-	434
Special Highway Fund	9,370	12,077	10,126	11,321	-	11,321
Special Parks and Recreation Fund	3,132	2,331	1,515	3,948	-	3,948
Street Maint. and Reconstruction Fund	25,866	33,057	46,427	12,496	953	13,449
Fire Department Reserve Fund	-	1,894	-	1,894	-	1,894
Total Special Purpose Funds	38,577	62,001	70,485	30,093	953	31,046
CAPITAL PROJECTS FUND:						
Municipal Equipment Reserve Fund	27,318	5,000	6,762	25,556	-	25,556
BUSINESS FUNDS:						
Electric Utility Fund	206,365	452,315	487,662	171,018	27,484	198,502
Landfill Fund	3,887	57,028	53,651	7,264	-	7,264
Municipal Golf Course Fund	11,759	19,203	19,135	11,827	-	11,827
Sewer Utility Fund	19,427	62,886	40,212	42,101	632	42,733
Water Utility Fund	27,977	101,012	76,060	52,929	3,300	56,229
Electric Operations and Maintenance Reserve Fund	216,085	10,000	12,810	213,275	12,810	226,085
Water Reserve Fund	43,361	7,500	8,421	42,440	8,421	50,861
Total Business Funds	528,861	709,944	697,951	540,854	52,647	593,501
RELATED MUNICIPAL ENTITY:						
Library Board	21,358	19,502	16,090	24,770	-	24,770
Total Reporting Entity (Excluding Agency Funds)	\$ 620,076	\$ 1,048,994	\$ 1,033,067	\$ 636,003	\$ 61,755	\$ 697,758
COMPOSITION OF CASH:						
Petty Cash						\$ 100
Checking Account - Farmers & Merchants State Bank						163,960
Certificates of Deposit -Farmers & Merchants State Bank						520,000
Related Municipal Entity						24,770
Total Cash						708,830
Less Agency Funds per Schedule 3						(11,072)
Total Reporting Entity (Excluding Agency Funds)						\$ 697,758

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, 2017**

**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 municipality), 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 2017.

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 2017.

## **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, 2017.

*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, 2017.

At December 31, 2017, the City's carrying amount of deposits was \$683,960 and the bank balance was \$709,112. 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 \$459,112 was collateralized with a letter 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, 2017, 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 Green Surface Lease Purchase	5.00%	09-17-07	\$ 70,000	2019	\$ 21,512	\$ -	\$ 6,823	\$ 14,689	\$ 1,076
Façade Improvement Loan	0.00%	09-13-17	5,000	2022	-	5,000	-	5,000	-
KDHE Revolving Loan	2.36%	09-01-12	255,926	2032	175,225	-	9,305	165,920	4,513
Total Contractual Indebtedness					\$ 196,737	\$ 5,000	\$ 16,128	\$ 185,609	\$ 5,589

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

	Year							
	2018	2019	2020	2021	2022	2023 to 2027	2028 to 2032	Total
PRINCIPAL:								
Golf Green Surface Lease Purchase	\$ 7,165	\$ 7,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,689
Façade Improvement Loan	1,000	1,000	1,000	1,000	1,000	-	-	5,000
KDHE Revolving Loan	9,549	9,800	10,058	10,322	10,593	57,288	58,310	165,920
Total Principal	17,714	18,324	11,058	11,322	11,593	57,288	58,310	185,609
INTEREST:								
Golf Green Surface Lease Purchase	735	376	-	-	-	-	-	1,111
KDHE Revolving Loan	4,269	4,018	3,760	3,496	3,225	11,801	3,871	34,440
Total Interest	5,004	4,394	3,760	3,496	3,225	11,801	3,871	35,551
TOTAL PRINCIPAL AND INTEREST	\$ 22,718	\$ 22,718	\$ 14,818	\$ 14,818	\$ 14,818	\$ 69,089	\$ 62,181	\$ 221,160

## 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](http://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 with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the City were \$14,723 for the year ended December 31, 2017.

**Net Pension Liability.** At December 31, 2017, the City's proportionate share of the collective net pension liability reported by KPERS was \$177,132. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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](http://www.kpers.org) or can be obtained as described above.

## 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 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) 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.)

### (b) 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 2016 to 2017 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
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>\$ 47,500</u>

## 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.

**CITY OF CAWKER CITY, KANSAS**  
**REGULATORY REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

## CAWKER CITY

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

(Budgeted Funds Only)

For the Year Ended December 31, 2017

	<u>Certified Budget</u>	<u>Adjustment for 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	\$ 247,778	\$ -	\$ 247,778	\$ 241,779	\$ (5,999)
SPECIAL PURPOSE FUNDS:					
Library Fund	13,793	-	13,793	12,417	(1,376)
Special Highway Fund	17,530	-	17,530	10,126	(7,404)
Special Parks and Recreation Fund	5,885	-	5,885	1,515	(4,370)
Street Maint. and Reconstruction Fund	59,923	-	59,923	46,427	(13,496)
BUSINESS FUNDS:					
Electric Utility Fund	845,403	-	845,403	487,662	(357,741)
Landfill Fund	53,651	-	53,651	53,651	-
Municipal Golf Course Fund	28,955	-	28,955	19,135	(9,820)
Sewer Utility Fund	82,483	-	82,483	40,212	(42,271)
Water Utility Fund	111,759	-	111,759	76,060	(35,699)

## CITY OF CAWKER CITY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2017</u>			<u>Variance - Over (Under)</u>
	<u>2016 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes -				
Ad valorem property tax	\$ 42,649	\$ 63,967	\$ 70,909	\$ (6,942)
Delinquent tax	2,766	1,787	4,000	(2,213)
Motor vehicle tax	13,940	12,517	12,490	27
Recreational vehicle tax	259	316	241	75
16/20M vehicle tax	107	29	115	(86)
Watercraft tax	-	160	-	160
Commercial vehicle tax	1,303	1,194	1,150	44
Local alcoholic liquor tax	2,324	2,331	2,804	(473)
Local sales tax	49,368	48,719	51,000	(2,281)
Other tax	4,250	5,126	4,000	1,126
Total Taxes	<u>116,966</u>	<u>136,146</u>	<u>146,709</u>	<u>(10,563)</u>
Licenses and Permits -				
Licenses and permits	1,368	1,146	800	346
Utility franchise fees	10,050	12,394	15,000	(2,606)
Total Licenses and Permits	<u>11,418</u>	<u>13,540</u>	<u>15,800</u>	<u>(2,260)</u>
Fines, Forfeitures and Penalties -				
Court fines	1,143	1,653	1,000	653
Use of Money and Property -				
Interest received	2,562	5,424	2,800	2,624
Other -				
Miscellaneous	6,694	7,489	5,000	2,489
Reimbursements	50,397	56,537	45,000	11,537
Loan proceeds	-	5,000	-	5,000
Sales and services	-	1,758	-	1,758
Total Other	<u>57,091</u>	<u>70,784</u>	<u>50,000</u>	<u>20,784</u>
Transfers In -				
Transfer from Electric Utility Fund	15,000	25,000	25,000	-
Total Receipts	<u>204,180</u>	<u>252,547</u>	<u>\$ 241,309</u>	<u>\$ 11,238</u>

## CITY OF CAWKER CITY, KANSAS

### GENERAL FUND

#### SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

##### Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		
	2016 Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Administrative -				
Personal services	\$ 56,947	\$ 55,666	\$ 52,528	\$ 3,138
Contractual services	44,624	41,017	50,000	(8,983)
Commodities	7,481	6,920	20,000	(13,080)
Capital outlay	308	11,404	5,000	6,404
Other	1,005	1,104	-	1,104
Total Administrative	110,365	116,111	127,528	(11,417)
Police -				
Personal services	41,229	40,772	41,000	(228)
Contractual services	5,651	5,866	6,600	(734)
Commodities	2,662	3,165	7,000	(3,835)
Capital outlay	125	45	-	45
Total Police	49,667	49,848	54,600	(4,752)
Street -				
Personal services	6,996	7,906	6,200	1,706
Contractual services	13,989	9,744	8,500	1,244
Commodities	16,563	5,133	8,000	(2,867)
Total Street	37,548	22,783	22,700	83
Park -				
Contractual services	1,240	1,327	1,300	27
Commodities	783	919	1,350	(431)
Capital outlay	-	200	-	200
Total Park	2,023	2,446	2,650	(204)
Fire -				
Personal services	269	269	550	(281)
Contractual services	4,159	3,127	3,000	127
Commodities	416	91	1,150	(1,059)
Total Fire	4,844	3,487	4,700	(1,213)

## CITY OF CAWKER CITY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Expenditures (cont.)				
Municipal Court -				
Contractual services	\$ 50	\$ 332	\$ 600	\$ (268)
Public Housing -				
Personal services	18,722	44,465	32,000	12,465
Golf Course -				
Contractual services	1,326	1,307	3,000	(1,693)
Debt Service -				
Loans	-	1,000	-	1,000
Total Expenditures	224,545	241,779	\$ 247,778	\$ (5,999)
Receipts Over (Under) Expenditures	(20,365)	10,768		
Unencumbered Cash, Beginning	24,327	3,962		
Unencumbered Cash, Ending	\$ 3,962	\$ 14,730		



## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		<u>Variance -</u>
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 9,145	\$ 9,372	\$ 10,386	\$ (1,014)
Delinquent tax	557	359	400	(41)
Motor vehicle tax	2,639	2,553	2,683	(130)
Recreational vehicle tax	48	66	52	14
16/20M vehicle tax	23	5	25	(20)
Watercraft tax	-	34	-	34
Commercial vehicle tax	239	253	247	6
Total Receipts	12,651	12,642	<u>\$ 13,793</u>	<u>\$ (1,151)</u>
Expenditures				
Appropriation to Library	<u>12,651</u>	<u>12,417</u>	<u>\$ 13,793</u>	<u>\$ (1,376)</u>
Receipts Over (Under) Expenditures	-	225		
Unencumbered Cash, Beginning	<u>209</u>	<u>209</u>		
Unencumbered Cash, Ending	<u>\$ 209</u>	<u>\$ 434</u>		

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016</u> <u>Actual</u>	<u>2017</u>		<u>Variance -</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State of Kansas gas tax	\$ 12,086	\$ 12,077	\$ 11,840	\$ 237
Expenditures				
Commodities	12,446	10,126	\$ 17,530	\$ (7,404)
Receipts Over (Under) Expenditures	(360)	1,951		
Unencumbered Cash, Beginning	9,730	9,370		
Unencumbered Cash, Ending	\$ 9,370	\$ 11,321		

## 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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local alcoholic liquor tax	\$ 2,324	\$ 2,331	\$ 2,804	\$ (473)
Expenditures				
Contractual services	1,273	365	\$ 3,000	\$ (2,635)
Capital outlay	-	-	2,885	(2,885)
Miscellaneous	1,000	1,150	-	1,150
Total Expenditures	2,273	1,515	\$ 5,885	\$ (4,370)
Receipts Over (Under) Expenditures	51	816		
Unencumbered Cash, Beginning	3,081	3,132		
Unencumbered Cash, Ending	\$ 3,132	\$ 3,948		

## 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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Ad valorem property tax	\$ 31,505	\$ 22,180	\$ 24,586	\$ (2,406)
Delinquent tax	1,999	1,196	-	1,196
Motor vehicle tax	8,503	8,458	9,276	(818)
Recreational vehicle tax	149	223	179	44
16/20M vehicle tax	86	15	85	(70)
Commercial vehicle tax	728	866	854	12
Total Receipts	<u>42,970</u>	<u>33,057</u>	<u>\$ 34,980</u>	<u>\$ (1,923)</u>
Expenditures				
Personal services	11,345	19,775	\$ 23,000	\$ (3,225)
Contractual services	9,610	8,143	10,000	(1,857)
Commodities	9,446	18,509	26,923	(8,414)
Total Expenditures	<u>30,401</u>	<u>46,427</u>	<u>\$ 59,923</u>	<u>\$ (13,496)</u>
Receipts Over (Under) Expenditures	12,569	(13,370)		
Unencumbered Cash, Beginning	<u>13,297</u>	<u>25,866</u>		
Unencumbered Cash, Ending	<u>\$ 25,866</u>	<u>\$ 12,496</u>		

## CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUNDSTATE GRANTS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts		
Grants	\$ 60,653	\$ -
Expenditures		
Contractual services	<u>76,945</u>	<u>-</u>
Receipts Over (Under) Expenditures	(16,292)	-
Unencumbered Cash, Beginning	<u>16,292</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts		
Grants	\$ -	\$ 1,894
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	1,894
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 1,894</u>

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts		
Transfer from Electric Utility Fund	\$ 5,000	\$ 5,000
Grants and donations	<u>1,525</u>	<u>-</u>
Total Receipts	<u>6,525</u>	<u>5,000</u>
Expenditures		
Commodities	1,525	-
Capital outlay	<u>1,054</u>	<u>6,762</u>
Total Expenditures	<u>2,579</u>	<u>6,762</u>
Receipts Over (Under) Expenditures	3,946	(1,762)
Unencumbered Cash, Beginning	<u>23,372</u>	<u>27,318</u>
Unencumbered Cash, Ending	<u>\$ 27,318</u>	<u>\$ 25,556</u>

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		<u>Variance -</u>
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts				
Sales to customers	\$ 470,712	\$ 450,987	\$ 620,000	\$ (169,013)
Connection fees	1,000	840	1,200	(360)
Other	452	488	500	(12)
Total Receipts	<u>472,164</u>	<u>452,315</u>	<u>\$ 621,700</u>	<u>\$ (169,385)</u>
Expenditures				
Personal services	155,975	175,093	\$ 173,528	\$ 1,565
Contractual services	253,538	254,192	460,000	(205,808)
Commodities	22,951	18,208	50,000	(31,792)
Capital outlay	2,868	169	121,875	(121,706)
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	15,000	25,000	25,000	-
Total Expenditures	<u>465,332</u>	<u>487,662</u>	<u>\$ 845,403</u>	<u>\$ (357,741)</u>
Receipts Over (Under) Expenditures	6,832	(35,347)		
Unencumbered Cash, Beginning	<u>199,533</u>	<u>206,365</u>		
Unencumbered Cash, Ending	<u>\$ 206,365</u>	<u>\$ 171,018</u>		



## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts				
Service fee	\$ 44,380	\$ 57,028	\$ 48,000	\$ 9,028
Expenditures				
Contractual services	43,027	53,651	\$ 53,651	\$ -
Receipts Over (Under) Expenditures	1,353	3,377		
Unencumbered Cash, Beginning	2,534	3,887		
Unencumbered Cash, Ending	\$ 3,887	\$ 7,264		

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017		Variance - Over (Under)
		Actual	Budget	
Receipts				
Cart storage rental fees	\$ 4,468	\$ 4,708	\$ 5,000	\$ (292)
Membership fees	8,505	8,683	7,800	883
Miscellaneous	1,441	4,146	2,000	2,146
Weekday green fees	1,623	1,666	2,500	(834)
Total Receipts	16,037	19,203	\$ 17,300	\$ 1,903
Expenditures				
Personal services	3,462	4,696	\$ 4,000	\$ 696
Contractual services	2,671	6,018	5,000	1,018
Commodities	-	22	1,000	(978)
Capital outlay	500	500	11,055	(10,555)
Principal	6,498	6,823	6,823	-
Interest	1,402	1,076	1,077	(1)
Total Expenditures	14,533	19,135	\$ 28,955	\$ (9,820)
Receipts Over (Under) Expenditures	1,504	68		
Unencumbered Cash, Beginning	10,255	11,759		
Unencumbered Cash, Ending	\$ 11,759	\$ 11,827		

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016</u> <u>Actual</u>	<u>2017</u>		<u>Variance -</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Sales to customers	\$ 61,968	\$ 61,214	\$ 64,500	\$ (3,286)
Penalties	<u>1,886</u>	<u>1,672</u>	<u>-</u>	<u>1,672</u>
Total Receipts	<u>63,854</u>	<u>62,886</u>	<u>\$ 64,500</u>	<u>\$ (1,614)</u>
Expenditures				
Personal services	30,716	11,692	\$ 12,000	\$ (308)
Contractual services	17,004	11,479	20,000	(8,521)
Commodities	2,263	3,223	10,000	(6,777)
Capital outlay	-	-	26,666	(26,666)
Principal	9,067	9,305	9,305	-
Interest	<u>4,751</u>	<u>4,513</u>	<u>4,512</u>	<u>1</u>
Total Expenditures	<u>63,801</u>	<u>40,212</u>	<u>\$ 82,483</u>	<u>\$ (42,271)</u>
Receipts Over (Under) Expenditures	53	22,674		
Unencumbered Cash, Beginning	<u>19,374</u>	<u>19,427</u>		
Unencumbered Cash, Ending	<u>\$ 19,427</u>	<u>\$ 42,101</u>		

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Sale of water	\$ 86,749	\$ 95,652	\$ 92,000	\$ 3,652
Connection fees	980	1,331	1,200	131
Penalties	<u>2,288</u>	<u>4,029</u>	<u>5,000</u>	<u>(971)</u>
Total Receipts	<u>90,017</u>	<u>101,012</u>	<u>\$ 98,200</u>	<u>\$ 2,812</u>
Expenditures				
Personal services	3,398	3,328	\$ 4,700	\$ (1,372)
Contractual services	66,992	47,601	78,000	(30,399)
Commodities	7,695	16,548	17,000	(452)
Capital outlay	-	-	4,559	(4,559)
Miscellaneous	814	1,083	-	1,083
Transfer to Water Reserve Fund	<u>-</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Total Expenditures	<u>78,899</u>	<u>76,060</u>	<u>\$ 111,759</u>	<u>\$ (35,699)</u>
Receipts Over (Under) Expenditures	11,118	24,952		
Unencumbered Cash, Beginning	<u>16,859</u>	<u>27,977</u>		
Unencumbered Cash, Ending	<u>\$ 27,977</u>	<u>\$ 52,929</u>		

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts		
Transfer from Electric Utility Fund	\$ 10,000	\$ 10,000
Expenditures		
Contractual services	<u>-</u>	<u>12,810</u>
Receipts Over (Under) Expenditures	10,000	(2,810)
Unencumbered Cash, Beginning	<u>206,085</u>	<u>216,085</u>
Unencumbered Cash, Ending	<u>\$ 216,085</u>	<u>\$ 213,275</u>

## CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts		
Transfer from Water Utility Fund	\$ -	\$ 7,500
Expenditures		
Contractual services	-	8,421
Receipts Over (Under) Expenditures	-	(921)
Unencumbered Cash, Beginning	<u>43,361</u>	<u>43,361</u>
Unencumbered Cash, Ending	<u>\$ 43,361</u>	<u>\$ 42,440</u>

## CAWKER CITY

AGENCY FUNDSSCHEDULE OF RECEIPTS AND DISBURSEMENTSRegulatory Basis

For the Year Ended December 31, 2017

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Payroll Clearing Fund	\$ 4,098	\$ 288,494	\$ 288,620	\$ 3,972
Sales Tax Clearing Fund	914	11,331	11,275	970
Penalty Clearing Fund	-	5,829	5,700	129
Overpayment Deposit Clearing Fund	<u>5,701</u>	<u>3,150</u>	<u>2,850</u>	<u>6,001</u>
Total	<u>\$ 10,713</u>	<u>\$ 308,804</u>	<u>\$ 308,445</u>	<u>\$ 11,072</u>

## CAWKER CITY

RELATED MUNICIPAL ENTITYLIBRARY BOARDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts		
Appropriations	\$ 12,869	\$ 12,617
Grants	143	137
Interest income	23	23
Donations	2,515	1,755
S.C.K.L.S.	<u>4,570</u>	<u>4,970</u>
Total Receipts	<u>20,120</u>	<u>19,502</u>
Expenditures		
Personal services	8,421	8,403
Books, periodicals and videos	3,759	3,290
Supplies	926	1,017
Miscellaneous	267	2,156
Education	267	441
Telephone and internet	-	549
Projects	<u>382</u>	<u>234</u>
Total Expenditures	<u>14,022</u>	<u>16,090</u>
Receipts Over (Under) Expenditures	6,098	3,412
Unencumbered Cash, Beginning	<u>15,260</u>	<u>21,358</u>
Unencumbered Cash, Ending	<u>\$ 21,358</u>	<u>\$ 24,770</u>