CITY OF CAWKER CITY, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2025



LOYD GROUP, LLC

Certified Public Accountants

CITY OF CAWKER CITY, KANSAS

CITY OF THE THIRD CLASS

For the Year Ended December 31, 2025

Doug Bader, Mayor

CITY COUNCIL

Steve McMillan

Colleen Eberle

Teresa Cobb

Jake Wise

Carl Suter

CITY OFFICERS

Denelle Mick, Clerk

Chantz Martin, Attorney

Joanna Biddle, Treasurer

CITY OF CAWKER CITY, KANSAS

For the Year Ended December 31, 2025

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Cawker City, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other

records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Cawker City, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued our report thereon dated February 28, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and their 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 https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
March 13, 2026

CITY OF CAWKER CITY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:							
General Fund	$ 199,232	$ -	$ 293,566	$ 308,444	$ 184,354	$ 2,365	$ 186,719
SPECIAL PURPOSE FUNDS:							
Library Fund	-	-	16,180	16,180	-	-	-
Special Highway Fund	24,128	-	12,384	24,302	12,210	-	12,210
Special Parks and Recreation Fund	2,828	-	966	1,400	2,394	-	2,394
Street Maint. and Reconstruction Fund	601	-	38,834	35,479	3,956	661	4,617
State Grants Fund	-	-	500	500	-	-	-
Local Grants Fund	-	-	10,000	10,000	-	-	-
Park Restoration Fund	-	-	4,495	-	4,495	-	4,495
ARPA Grant Fund	-	-	-	-	-	-	-
Sales Tax Reserve Fund	230,702	-	73,937	171,552	133,087	-	133,087
Water Tower Project Fund	-	-	165,081	165,081	-	-	-
Golf Course Project Fund	14,570	-	3,351	12,844	5,077	-	5,077
Tourism Fund	765	-	395	400	760	-	760
Street Reserve Fund	5,485	-	6,967	-	12,452	-	12,452
Storm Drain Project Fund	500	-	-	500	-	-	-
Storm Drain Reserve Fund	2,044	-	-	2,044	-	-	-
Fire Department Reserve Fund	9,365	-	18,756	13,759	14,362	-	14,362
Total Special Purpose Funds	290,988	-	351,846	454,041	188,793	661	189,454
CAPITAL PROJECTS FUND:							
Municipal Equipment Reserve Fund	19,056	-	5,000	4,165	19,891	-	19,891
BUSINESS FUNDS:							
Electric Utility Fund	82,183	-	510,227	502,830	89,580	24,131	113,711
Landfill Fund	19,893	-	59,222	58,358	20,757	1,404	22,161
Municipal Golf Course Fund	27,422	-	29,047	28,225	28,244	-	28,244
Sewer Utility Fund	11,450	-	74,214	66,626	19,038	1,332	20,370
Water Utility Fund	226,392	-	164,974	196,299	195,067	7,018	202,085
Electric Operations and Maintenance Reserve Fund	79,259	-	31,997	38,283	72,973	-	72,973
Water Reserve Fund	59,217	-	6,010	55,568	9,659	-	9,659
Total Business Funds	505,816	-	875,691	946,189	435,318	33,885	469,203
RELATED MUNICIPAL ENTITY:							
Library Board	59,036	-	41,213	37,865	62,384	-	62,384
Total Reporting Entity (Excluding Agency Funds)	$ 1,074,128	$ -	$ 1,567,316	$ 1,750,704	$ 890,740	$ 36,911	$ 927,651

COMPOSITION OF CASH:	
Petty Cash	$ 100
Checking Account - Farmers & Merchants State Bank	355,622
Certificates of Deposit - Farmers & Merchants State Bank	520,000
Related Municipal Entity	62,384
Total Cash	938,106
Less Agency Funds per Schedule 3	(10,455)
Total Reporting Entity (Excluding Agency Funds)	$ 927,651

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Cawker City is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Cawker City (the City), a Municipal Financial Reporting Entity, and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the city and/or its constituents.

Library Board. The City of Cawker City Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City.

(b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

(c) Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did 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 2025.

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 statute violations were noted during 2025.

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, 2025.

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, 2025.

At December 31, 2025, the City's carrying amount of deposits was $938,106 and the bank balance was $959,035. 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 $709,035 was collateralized letters of credit with the City's financial institution.

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

4. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2025, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest and Fees Paid
Golf Course Repairs Loan	4.00%	1/16/2024	$ 211,623	2039	$ 200,441	$ -	$ 11,140	$ 189,301	$ 7,562
Street Sweeper Lease Purchase	3.86%	6/10/2021	22,890	2026	5,670	-	4,908	762	379
John Deere Excavator & Trailer Lease	6.95%	2/22/2024	73,015	2028	58,316	-	13,162	45,154	3,714
KDHE Revolving Loan	2.36%	9/1/2012	255,926	2032	93,570	-	11,450	82,120	2,368
KDHE Water Supply Loan	2.23%	5/26/2023	679,250	2044	492,956	141,500	151,510	482,946	10,060
Mower Lease	6.95%	7/12/2023	24,955	2028	18,364	-	2,359	16,005	647
Electric Loan	0.25%	3/10/2021	100,000	2031	8,015	-	8,015	-	220
Fire Truck Lease	6.25%	6/11/2025	13,000	2030	-	13,000	-	13,000	-
Total Contractual Indebtedness					$ 877,332	$ 154,500	$ 202,544	$ 829,288	$ 24,950

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

	Year								
	2026	2027	2028	2029	2030	2031 to 2035	2036 to 2040	2041 to 2044	Total
PRINCIPAL:									
Golf Course Repairs Loan	$ 11,405	$ 11,872	$ 12,340	$ 12,864	$ 13,391	$ 75,542	$ 51,887	$ -	$ 189,301
Street Sweeper Lease Purchase	762	-	-	-	-	-	-	-	762
Excavator & Trailer Lease	14,065	15,029	16,060	-	-	-	-	-	45,154
KDHE Revolving Loan	11,751	12,060	12,376	12,701	13,035	20,197	-	-	82,120
KDHE Water Supply Loan	22,610	23,117	23,635	24,165	24,707	132,099	147,589	85,023	482,945
Mower Lease	4,970	5,327	5,709	-	-	-	-	-	16,006
Electric Loan	-	-	-	-	-	-	-	-	-
Fire Truck Lease	2,291	2,436	2,589	2,755	2,929	-	-	-	13,000
Total Principal	$ 67,854	$ 69,841	$ 72,709	$ 52,485	$ 54,062	$ 227,838	$ 199,476	$ 85,023	$ 829,288

4. LONG-TERM DEBT (CONT.)

	Year								
	2026	2027	2028	2029	2030	2031 to 2035	2036 to 2040	2041 to 2044	Total
INTEREST:									
Golf Course Loan	$ 7,795	$ 7,328	$ 6,860	$ 6,336	$ 5,809	$ 20,367	$ 4,457	$ -	$ 58,952
Street Sweeper Lease Purchase	30	-	-	-	-	-	-	-	30
Excavator & Trailer Lease	2,811	1,847	817	-	-	-	-	-	5,475
KDHE Revolving Loan	2,037	1,758	1,442	1,117	783	529	-	-	7,666
KDHE Water Supply Loan	1,830	1,750	1,669	8,516	8,059	33,078	20,018	5,589	80,509
Mower Lease	1,042	686	304	-	-	-	-	-	2,032
Electric Loan	-	-	-	-	-	-	-	-	-
Fire Truck Lease	824	679	526	360	186	-	-	-	2,574
Total Interest	16,368	14,048	11,617	16,329	14,837	53,974	24,475	5,589	157,238
TOTAL PRINCIPAL AND INTEREST	$ 84,222	$ 83,889	$ 84,326	$ 68,814	$ 68,899	$ 281,812	$ 223,951	$ 90,612	$ 986,526

5. DEFINED BENEFIT PENSION PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $21,621 for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the City's proportionate share of the collective net pension liability reported by KPERS was $151,401. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits - Health Care Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Death and Disability Other Post Employment Benefits

K.S.A. 74-4927, disabled members in 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, 2025.

(c) Other Employee Benefits

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

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

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

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

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

7. CLAIMS AND JUDGMENTS

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

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injury to employees, and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2024 to 2025 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.

7. CLAIMS AND JUDGMENTS (CONT.)

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

8. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Electric Utility Fund	Municipal Equipment Reserve Fund	K.S.A 12-1,118	$ 5,000
Electric Utility Fund	Electric Operations and Maintenance Reserve Fund	K.S.A 12-1,118	10,000
Penalty Clearing Fund	Street Reserve Fund	K.S.A 12-1,118	4,717
Total			$ 19,717

9. CAPITAL PROJECTS

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

	Project Authorization	Expenditures to Date
Water Tower Project	$ 969,000	$ 827,848

10. SUBSEQUENT EVENTS

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

CITY OF CAWKER CITY, KANSAS

REGULATORY REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2025

CITY OF CAWKER CITY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2025

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 508,370	$ -	$ 508,370	$ 308,444	$ (199,926)
SPECIAL PURPOSE FUNDS:					
Library Fund	16,577	-	16,577	16,180	(397)
Special Highway Fund	43,848	-	43,848	24,302	(19,546)
Special Parks and Recreation Fund	7,997	-	7,997	1,400	(6,597)
Street Maint. and Reconstruction Fund	43,004	-	43,004	35,479	(7,525)
BUSINESS FUNDS:					
Electric Utility Fund	586,321	-	586,321	502,830	(83,491)
Landfill Fund	75,892	-	75,892	58,358	(17,534)
Municipal Golf Course Fund	65,524	-	65,524	28,225	(37,299)
Sewer Utility Fund	98,736	-	98,736	66,626	(32,110)
Water Utility Fund	311,447	-	311,447	196,299	(115,148)

CITY OF CAWKER CITY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 74,594	$ 74,862	$ 79,000	$ (4,138)
Delinquent tax	2,266	3,770	3,000	770
Motor vehicle tax	14,364	14,527	14,832	(305)
Recreational vehicle tax	338	388	325	63
16/20M vehicle tax	103	360	102	258
Watercraft tax	620	625	623	2
Commercial vehicle tax	1,769	1,977	1,930	47
Local alcoholic liquor tax	1,130	916	2,405	(1,489)
Local sales tax	75,671	67,794	73,000	(5,206)
Other tax	3,547	2,237	5,000	(2,763)
Total Taxes	174,402	167,456	180,217	(12,761)
Licenses and Permits -				
Licenses and permits	1,895	1,845	2,800	(955)
Utility franchise fees	13,619	15,867	18,700	(2,833)
Total Licenses and Permits	15,514	17,712	21,500	(3,788)
Fines, Forfeitures and Penalties -				
Court fines	-	250	500	(250)
Use of Money and Property -				
Interest received	12,466	15,948	8,500	7,448
Other -				
Miscellaneous	5,410	3,855	8,000	(4,145)
Grants	128	200	-	200
Reimbursements	38,454	88,145	50,000	38,145
Sales and services	-	-	2,000	(2,000)
Total Other	43,992	92,200	60,000	32,200
Total Receipts	246,374	293,566	$ 270,717	$ 22,849

CITY OF CAWKER CITY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Administrative -				
Personal services	$ 97,102	$ 122,591	$ 73,678	$ 48,913
Contractual services	78,533	61,469	80,000	(18,531)
Commodities	10,493	10,313	10,500	(187)
Capital outlay	6,422	11,181	15,000	(3,819)
Neighborhood revitalization rebate	-	-	800	(800)
Reimbursements	4	308	-	308
Other	2,573	2,195	2,500	(305)
Total Administrative	195,127	208,057	182,478	25,579
Police -				
Contractual services	45	-	100	(100)
Street -				
Personal services	8,273	12,002	7,500	4,502
Contractual services	4,752	4,407	7,000	(2,593)
Commodities	12,000	10,562	5,000	5,562
Total Street	25,025	26,971	19,500	7,471
Park -				
Contractual services	-	263	2,500	(2,237)
Commodities	882	934	2,500	(1,566)
Equipment	-	1,495	-	1,495
Total Park	882	2,692	5,000	(2,308)
Fire -				
Contractual services	7,517	9,575	550	9,025
Commodities	64	616	9,500	(8,884)
Miscellaneous	241	381	1,150	(769)
Total Fire	7,822	10,572	11,200	(628)

CITY OF CAWKER CITY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (cont.)				
Governing Body -				
Contractual services	$ -	$ 400	$ -	$ 400
Municipal Court -				
Contractual services	2,584	2,126	2,600	(474)
Public Housing -				
Personal services	35,255	48,805	35,000	13,805
Golf Course -				
Contractual services	3,915	3,899	3,000	899
Miscellaneous	18	-	-	-
Commodities	-	-	2,500	(2,500)
Total Golf Course	3,933	3,899	5,500	(1,601)
Debt Service -				
Lease-purchase	9,348	4,922	7,240	(2,318)
Cash forward	-	-	239,752	(239,752)
Total Expenditures	280,021	308,444	$ 508,370	$ (199,926)
Receipts Over (Under) Expenditures	(33,647)	(14,878)		
Unencumbered Cash, Beginning	232,879	199,232		
Unencumbered Cash, Ending	$ 199,232	$ 184,354		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 11,999	$ 12,707	$ 13,410	$ (703)
Delinquent tax	349	606	500	106
Motor vehicle tax	2,285	2,330	2,386	(56)
Recreational vehicle tax	54	62	52	10
16/20M vehicle tax	16	57	17	40
Watercraft tax	99	101	100	1
Commercial vehicle tax	281	317	310	7
Neighborhood revitalization rebate	-	-	(198)	198
Total Receipts	15,083	16,180	$ 16,577	$ (397)
Expenditures				
Appropriation to Library	15,083	16,180	$ 16,577	$ (397)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas gas tax	$ 12,339	$ 12,384	$ 11,720	$ 664
Expenditures				
Contractual services	1,138	155	10,000	(9,845)
Commodities	17,471	19,017	5,000	14,017
Principal	-	5,130	-	5,130
Cash forward	-	-	28,848	(28,848)
Total Expenditures	18,609	24,302	$ 43,848	$ (19,546)
Receipts Over (Under) Expenditures	(6,270)	(11,918)		
Unencumbered Cash, Beginning	30,398	24,128		
Unencumbered Cash, Ending	$ 24,128	$ 12,210		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local alcoholic liquor tax	$ 1,130	$ 916	$ 2,405	$ (1,489)
Gifts and donations	100	50	-	50
Total Receipts	1,230	966	$ 2,405	$ (1,439)
Expenditures				
Contractual services	538	600	$ -	$ 600
Commodities	500	500	500	-
Miscellaneous	848	300	997	(697)
Cash forward	-	-	6,500	(6,500)
Total Expenditures	1,886	1,400	$ 7,997	$ (6,597)
Receipts Over (Under) Expenditures	(656)	(434)		
Unencumbered Cash, Beginning	3,484	2,828		
Unencumbered Cash, Ending	$ 2,828	$ 2,394		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

STREET MAINTENANCE AND RECONSTRUCTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad valorem property tax	$ 28,797	$ 30,499	$ 32,184	$ (1,685)
Delinquent tax	846	1,453	1,000	453
Motor vehicle tax	5,483	5,592	5,726	(134)
Recreational vehicle tax	129	150	125	25
16/20M vehicle tax	39	138	40	98
Commercial vehicle tax	675	761	745	16
Watercraft tax	238	241	241	-
Neighborhood revitalization rebate	-	-	(476)	476
Total Receipts	36,207	38,834	$ 39,585	$ (1,227)
Expenditures				
Personal services	19,700	9,822	$ 18,450	$ (8,628)
Contractual services	4,927	749	6,024	(5,275)
Commodities	14,153	24,908	14,000	10,908
Street sweeper lease	-	-	1,710	(1,710)
Cash forward	-	-	2,820	(2,820)
Total Expenditures	38,780	35,479	$ 43,004	$ (7,525)
Receipts Over (Under) Expenditures	(2,573)	3,355		
Unencumbered Cash, Beginning	3,174	601		
Unencumbered Cash, Ending	$ 601	$ 3,956		

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

STATE GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants	$ -	$ 500
Expenditures		
Contractual Services	-	500
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

LOCAL GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants	$ -	$ 10,000
Expenditures		
Contractual Services	-	10,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

PARK RESTORATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants	$ -	$ 4,495
Expenditures		
Contractual Services	-	-
Receipts Over (Under) Expenditures	-	4,495
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 4,495

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

ARPA GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants and donations	$ -	$ -
Expenditures		
Commodities	8,051	-
Contractual services	2,220	-
Total Expenditures	10,271	-
Receipts Over (Under) Expenditures	(10,271)	-
Unencumbered Cash, Beginning	10,271	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

SALES TAX RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Sales Tax	$ 70,350	$ 73,937
Reimbursements	5,000	-
Total Receipts	75,350	73,937
Expenditures		
Commodities	16,421	79,691
Contractual Services	39,738	91,861
Total Expenditures	56,159	171,552
Receipts Over (Under) Expenditures	19,191	(97,615)
Unencumbered Cash, Beginning	211,511	230,702
Unencumbered Cash, Ending	$ 230,702	$ 133,087

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

WATER TOWER PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants	$ 223,675	$ 21,581
Loan proceeds	439,092	141,500
Reimbursement	-	2,000
Total Receipts	662,767	165,081
Expenditures		
Contractual services	662,767	165,081
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

GOLF COURSE PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants and donations	$ 22,373	$ 3,351
Loan proceeds	211,623	-
Transfer from Penalty Clearing Fund	2,849	-
Total Receipts	236,845	3,351
Expenditures		
Contractual services	216,151	11,396
Capital outlay	6,950	-
Miscellaneous	1,271	1,448
Total Expenditures	224,372	12,844
Receipts Over (Under) Expenditures	12,473	(9,493)
Unencumbered Cash, Beginning	2,097	14,570
Unencumbered Cash, Ending	$ 14,570	$ 5,077

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

TOURISM FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants	$ 455	$ -
Donations	1,070	395
Total Receipts	1,525	395
Expenditures		
Contractual Services	-	400
Commodities	760	-
Total Expenditures	760	400
Receipts Over (Under) Expenditures	765	(5)
Unencumbered Cash, Beginning	-	765
Unencumbered Cash, Ending	$ 765	$ 760

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

STREET RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from Agency Clearing Fund	$ 2,020	$ 4,717
Reimbursements	3,465	2,250
Total Receipts	5,485	6,967
Expenditures	-	-
Receipts Over (Under) Expenditures	5,485	6,967
Unencumbered Cash, Beginning	-	5,485
Unencumbered Cash, Ending	$ 5,485	$ 12,452

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

STORM DRAIN PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants	$ 500	$ -
Reimbursement	14,676	-
Total Receipts	15,176	-
Expenditures		
Contractual services	12,176	500
Receipts Over (Under) Expenditures	3,000	(500)
Unencumbered Cash, Beginning	(2,500)	500
Unencumbered Cash, Ending	$ 500	$ -

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

STORM DRAIN RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from Electric Utility Fund	$ -	$ -
Expenditures		
Contractual services	2,500	2,044
Receipts Over (Under) Expenditures	(2,500)	(2,044)
Unencumbered Cash, Beginning	4,544	2,044
Unencumbered Cash, Ending	$ 2,044	$ -

CITY OF CAWKER CITY, KANSAS

SPECIAL PURPOSE FUND

FIRE DEPARTMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants	$ -	$ 13,000
Donations	-	3,256
Sales and service	2,300	2,500
Total Receipts	2,300	18,756
Expenditures		
Materials and supplies	1,471	-
Equipment	1,200	13,759
Total Expenditures	2,671	13,759
Receipts Over (Under) Expenditures	(371)	4,997
Unencumbered Cash, Beginning	9,736	9,365
Unencumbered Cash, Ending	$ 9,365	$ 14,362

CITY OF CAWKER CITY, KANSAS

CAPITAL PROJECT FUND

MUNICIPAL EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from Electric Utility Fund	$ -	$ 5,000
Sales and Service	500	-
Total Receipts	500	5,000
Expenditures		
Contractual services	1,199	1,972
Capital outlay	-	2,193
Total Expenditures	1,199	4,165
Receipts Over (Under) Expenditures	(699)	835
Unencumbered Cash, Beginning	19,755	19,056
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	$ 19,056	$ 19,891

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

ELECTRIC UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 485,295	$ 509,937	$ 515,000	$ (5,063)
Connection fees	375	290	1,200	(910)
Reimbursements	-	-	5,000	(5,000)
Total Receipts	485,670	510,227	$ 521,200	$ (10,973)
Expenditures				
Personal services	161,495	155,645	$ 218,633	$ (62,988)
Contractual services	279,601	306,571	260,000	46,571
Commodities	19,578	18,165	25,000	(6,835)
Capital outlay	1,080	2,527	-	2,527
Lease purchase	4,219	4,922	2,110	2,812
Cash forward	-	-	65,578	(65,578)
Transfer to Electric Operations and Maintenance Reserve Fund	-	10,000	10,000	-
Transfer to Municipal Equipment Reserve Fund	-	5,000	5,000	-
Total Expenditures	465,973	502,830	$ 586,321	$ (83,491)
Receipts Over (Under) Expenditures	19,697	7,397		
Unencumbered Cash, Beginning	62,486	82,183		
Unencumbered Cash, Ending	$ 82,183	$ 89,580		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

LANDFILL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Service fee	$ 60,237	$ 59,222	$ 59,000	$ 222
Expenditures				
Contractual services	57,548	58,358	$ 59,312	$ (954)
Cash forward	-	-	16,580	(16,580)
Total Expenditures	57,548	58,358	$ 75,892	$ (17,534)
Receipts Over (Under) Expenditures	2,689	864		
Unencumbered Cash, Beginning	17,204	19,893		
Unencumbered Cash, Ending	$ 19,893	$ 20,757		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

MUNICIPAL GOLF COURSE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Cart storage rental fees	$ 8,350	$ 7,750	$ 8,000	$ (250)
Membership fees	15,545	13,560	12,800	760
Miscellaneous	3,540	4,064	3,000	1,064
Donations	-	450	4,000	(3,550)
Weekday green fees	4,578	3,223	2,500	723
Total Receipts	32,013	29,047	$ 30,300	$ (1,253)
Expenditures				
Personal services	2,475	2,788	$ 3,213	$ (425)
Contractual services	5,750	5,753	5,000	753
Commodities	290	484	2,000	(1,516)
Reimbursed expense	-	-	200	(200)
Lease purchase	1,750	-	19,200	(19,200)
Principal	10,973	10,986	-	10,986
Interest	8,227	8,214	-	8,214
Cash forward	-	-	35,911	(35,911)
Total Expenditures	29,465	28,225	$ 65,524	$ (37,299)
Receipts Over (Under) Expenditures	2,548	822		
Unencumbered Cash, Beginning	24,874	27,422		
Unencumbered Cash, Ending	$ 27,422	$ 28,244		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

SEWER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 72,171	$ 74,214	$ 72,000	$ 2,214
Expenditures				
Personal services	17,562	19,774	$ 15,922	$ 3,852
Contractual services	41,955	17,448	30,000	(12,552)
Commodities	3,408	3,688	7,000	(3,312)
Capital outlay	2,160	3,777	-	3,777
Lease purchase	13,238	8,121	8,121	-
Principal	11,157	11,450	11,450	-
Interest	2,661	2,368	2,368	-
Cash forward	-	-	23,875	(23,875)
Total Expenditures	92,141	66,626	$ 98,736	$ (32,110)
Receipts Over (Under) Expenditures	(19,970)	7,588		
Unencumbered Cash, Beginning	31,420	11,450		
Unencumbered Cash, Ending	$ 11,450	$ 19,038		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

WATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance - Over (Under)
Receipts				
Sale of water	$ 166,706	$ 164,754	$ 150,000	$ 14,754
Connection fees	650	220	1,000	(780)
Reimbursements	-	-	1,000	(1,000)
Miscellaneous	-	-	500	(500)
Total Receipts	167,356	164,974	$ 152,500	$ 12,474
Expenditures				
Personal services	10,360	18,352	$ 9,500	$ 8,852
Contractual services	52,000	76,660	65,000	11,660
Commodities	35,039	45,973	25,000	20,973
Capital outlay	1,066	16,524	45,000	(28,476)
Miscellaneous	814	1,074	1,000	74
Lease purchase	7,663	37,716	2,109	35,607
Principal	-	-	22,114	(22,114)
Interest	-	-	12,153	(12,153)
Cash forward	-	-	119,571	(119,571)
Transfer to Water Reserve Fund	-	-	10,000	(10,000)
Total Expenditures	106,942	196,299	$ 311,447	$ (115,148)
Receipts Over (Under) Expenditures	60,414	(31,325)		
Unencumbered Cash, Beginning	165,978	226,392		
Unencumbered Cash, Ending	$ 226,392	$ 195,067		

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

ELECTRIC OPERATIONS AND MAINTENANCE RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from Electric Utility Fund	$ -	$ 10,000
Grants	40,841	-
Transfer from Penalty Clearing Fund	1,176	-
Sales to customers	23,118	21,997
Total Receipts	65,135	31,997
Expenditures		
Contractual services	955	2,098
Capital outlay	21,840	28,134
Principal	23,919	8,051
Total Expenditures	46,714	38,283
Receipts Over (Under) Expenditures	18,421	(6,286)
Unencumbered Cash, Beginning	60,838	79,259
Unencumbered Cash, Ending	$ 79,259	$ 72,973

CITY OF CAWKER CITY, KANSAS

BUSINESS FUND

WATER RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Miscellaneous	$ -	535
Reimbursement	-	5,475
Total Receipts	-	6,010
Expenditures		
Contractual services	5,148	53,374
Miscellaneous	-	2,194
Total Expenditures	5,148	55,568
Receipts Over (Under) Expenditures	(5,148)	(49,558)
Unencumbered Cash, Beginning	64,365	59,217
Unencumbered Cash, Ending	$ 59,217	$ 9,659

CITY OF CAWKER CITY, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Unencumbered Cash Balance	Encumbrances	Ending Cash Balance
Payroll Clearing Fund	$ 2,581	$ 306,943	$ 308,718	$ 806	$ -	$ 806
Sales Tax Clearing Fund	1,142	17,894	17,787	1,249	-	1,249
Penalty Clearing Fund	-	4,717	4,717	-	-	-
Overpayment Deposit Clearing Fund	8,850	1,200	1,650	8,400	-	8,400
Total	$ 12,573	$ 330,754	$ 332,872	$ 10,455	$ -	$ 10,455

CITY OF CAWKER CITY, KANSAS

RELATED MUNICIPAL ENTITY

LIBRARY BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Appropriations	$ 15,481	$ 16,180
Grants	128	1,157
Interest income	1,309	1,765
Donations	12,656	13,364
S.C.K.L.S.	8,792	8,747
Total Receipts	38,366	41,213
Expenditures		
Personal services	13,155	14,863
Books, periodicals and videos	4,122	3,974
Supplies	653	2,125
Miscellaneous	2,528	3,980
Education	1,294	875
Telephone and internet	443	477
Projects	4,146	11,571
Total Expenditures	26,341	37,865
Receipts Over (Under) Expenditures	12,025	3,348
Unencumbered Cash, Beginning	47,011	59,036
Unencumbered Cash, Ending	$ 59,036	$ 62,384