# CITY OF CAWKER CITY, KANSAS

## FINANCIAL STATEMENT

## FOR THE YEAR ENDED
## DECEMBER 31, 2023



LOYD GROUP, LLC

Certified Public Accountants

# CITY OF CAWKER CITY, KANSAS

## CITY OF THE THIRD CLASS

## For the Year Ended December 31, 2023

Drew Duskie, Mayor

**CITY COUNCIL**

Cole Eberle

Jamie Cunningham

Doug Bader

Barbara Wise

Carl Suter

**CITY OFFICERS**

Denelle Mick, Clerk

Chantz Martin, Attorney

Viki Aramendi, Treasurer

**CITY OF CAWKER CITY, KANSAS**

**For the Year Ended December 31, 2023**

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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, 2023 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, 2023, 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, 2023, 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.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
March 6, 2024

# CITY OF CAWKER CITY, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
**Regulatory Basis**
**For the Year Ended December 31, 2023**

| | 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 | $ 237,648 | $ - | $ 273,941 | $ 278,710 | $ 232,879 | $ 21,214 | $ 254,093 |
| SPECIAL PURPOSE FUNDS: | | | | | | | |
| Library Fund | 398 | - | 13,813 | 14,211 | - | - | - |
| Special Highway Fund | 24,965 | - | 12,199 | 6,766 | 30,398 | - | 30,398 |
| Special Parks and Recreation Fund | 1,502 | - | 2,882 | 900 | 3,484 | - | 3,484 |
| Street Maint. and Reconstruction Fund | 6,208 | - | 33,238 | 36,272 | 3,174 | 692 | 3,866 |
| ARPA Grant Fund | 59,512 | - | - | 49,241 | 10,271 | - | 10,271 |
| Sales Tax Reserve Fund | 158,343 | - | 69,291 | 16,123 | 211,511 | - | 211,511 |
| Police Reserve Fund | 15,271 | - | - | 15,271 | - | - | - |
| Water Tower Project Fund | - | - | 258,465 | 258,465 | - | - | - |
| Golf Course Project Fund | - | - | 47,763 | 45,666 | 2,097 | - | 2,097 |
| Storm Drain Project Fund | (29,583) | - | 84,580 | 57,497 | (2,500) | - | (2,500) |
| Storm Drain Reserve Fund | 4,544 | - | - | - | 4,544 | - | 4,544 |
| Fire Department Reserve Fund | 7,618 | - | 18,680 | 16,562 | 9,736 | - | 9,736 |
| Total Special Purpose Funds | 248,778 | - | 540,911 | 516,974 | 272,715 | 692 | 273,407 |
| CAPITAL PROJECTS FUND: | | | | | | | |
| Municipal Equipment Reserve Fund | 29,740 | 1,524 | - | 11,509 | 19,755 | - | 19,755 |
| BUSINESS FUNDS: | | | | | | | |
| Electric Utility Fund | 68,455 | - | 498,579 | 504,548 | 62,486 | 5,667 | 68,153 |
| Landfill Fund | 17,713 | - | 58,803 | 59,312 | 17,204 | - | 17,204 |
| Municipal Golf Course Fund | 19,515 | - | 24,410 | 19,051 | 24,874 | - | 24,874 |
| Sewer Utility Fund | 47,387 | - | 70,594 | 86,587 | 31,394 | 719 | 32,113 |
| Water Utility Fund | 162,978 | - | 148,061 | 145,061 | 165,978 | 4,231 | 170,209 |
| Electric Operations and Maintenance Reserve Fund | 75,207 | - | 36,097 | 50,466 | 60,838 | 335 | 61,173 |
| Water Reserve Fund | 60,425 | - | 7,900 | 3,960 | 64,365 | - | 64,365 |
| Total Business Funds | 451,680 | - | 844,444 | 868,985 | 427,139 | 10,952 | 438,091 |
| RELATED MUNICIPAL ENTITY: | | | | | | | |
| Library Board | 44,045 | - | 30,689 | 27,723 | 47,011 | - | 47,011 |
| Total Reporting Entity (Excluding Agency Funds) | $ 1,011,891 | $ 1,524 | $ 1,689,985 | $ 1,703,901 | $ 999,499 | $ 32,858 | $ 1,032,357 |

| | |
|---|---|
| COMPOSITION OF CASH: | |
| Petty Cash | $ 100 |
| Checking Account - Farmers & Merchants State Bank | 477,707 |
| Certificates of Deposit - Farmers & Merchants State Bank | 520,000 |
| Related Municipal Entity | 47,011 |
| Total Cash | 1,044,818 |
| Less Agency Funds per Schedule 3 | (12,461) |
| Total Reporting Entity (Excluding Agency Funds) | $ 1,032,357 |

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 adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the 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 2023.

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*

A cash-basis violation did not occur in the Storm Drain Project Fund. This fund is waiting on reimbursement from state funding.

## 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, 2023.

*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, 2023.

At December 31, 2023, the City's carrying amount of deposits was $997,707 and the bank balance was $994,053. 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 $744,154 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, 2023, were as follows:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest and Fees Paid |
|---|---|---|---|---|---|---|---|---|---|
| Golf Shed Lease Purchase | 4.85% | 01-12-18 | $ 48,181 | 2024 | $ 15,002 | $ - | $ 15,002 | $ - | $ 745 |
| Street Sweeper Lease Purchase | 3.86% | 06-10-21 | 22,890 | 2026 | 14,907 | - | 4,516 | 10,391 | 614 |
| John Deere Utility Tractor Lease Purchase | 4.95% | 07-03-19 | 41,491 | 2024 | 11,154 | - | 11,154 | - | 420 |
| KDHE Revolving Loan | 2.36% | 09-01-12 | 255,926 | 2032 | 115,598 | - | 10,871 | 104,727 | 2,947 |
| KDHE Water Supply Loan | 2.23% | 5/26/2023 | 550,475 | 2044 | - | 550,475 | - | 550,475 | - |
| Mower Lease | 6.95% | 7/12/2023 | 24,955 | 2028 | - | 24,969 | - | 24,969 | - |
| Electric Loan | 0.25% | 3/10/2021 | 100,000 | 2031 | 53,939 | - | 22,593 | 31,346 | 1,167 |
| Total Contractual Indebtedness | | | | | $ 210,600 | $ 575,444 | $ 64,137 | $ 721,908 | $ 5,893 |

## 4. LONG-TERM DEBT (CONT.)

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

| | Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 to 2033 | 2034 to 2038 | 2039 to 2043 | 2044 to 2048 | Total |
| PRINCIPAL: | | | | | | | | | | |
| Street Sweeper Lease Purchase | $ 4,723 | $ 4,908 | $ 760 | $ - | $ - | $ - | $ - | $ - | $ - | $ 10,391 |
| KDHE Revolving Loan | 11,157 | 11,450 | 11,751 | 12,059 | 12,376 | 45,934 | - | - | - | 104,727 |
| KDHE Water Supply Loan | - | 22,114 | 22,610 | 23,117 | 23,635 | 126,368 | 141,186 | 157,743 | 33,702 | 550,475 |
| Mower Lease | 4,327 | 4,637 | 4,970 | 5,327 | 5,708 | - | - | - | - | 24,969 |
| Electric Loan | 5,997 | 3,763 | 3,870 | 3,980 | 4,094 | 9,642 | - | - | - | 31,346 |
| Total Principal | 26,204 | 46,872 | 43,961 | 44,483 | 45,813 | 181,944 | 141,186 | 157,743 | 33,702 | 721,908 |
| INTEREST: | | | | | | | | | | |
| Street Sweeper Lease Purchase | 407 | 222 | 30 | - | - | - | - | - | - | 659 |
| KDHE Revolving Loan | 2,661 | 2,368 | 2,067 | 1,758 | 1,441 | 2,429 | - | - | - | 12,724 |
| KDHE Water Supply Loan | - | 1,907 | 1,830 | 1,750 | 1,669 | 37,909 | 25,417 | 11,459 | 476 | 82,417 |
| Mower Lease | 1,686 | 1,375 | 1,042 | 686 | 304 | - | - | - | - | 5,093 |
| Electric Loan | 710 | 664 | 557 | 447 | 366 | 319 | - | - | - | 3,063 |
| Total Interest | 5,464 | 6,536 | 5,526 | 4,641 | 3,780 | 40,657 | 25,417 | 11,459 | 476 | 103,956 |
| TOTAL PRINCIPAL AND INTEREST | $ 31,668 | $ 53,408 | $ 49,487 | $ 49,124 | $ 49,593 | $ 222,601 | $ 166,603 | $ 169,202 | $ 34,178 | $ 455,881 |

## 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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $17,001 for the year ended December 31, 2023.

**Net Pension Liability.** At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $194,329. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023.

### *(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 2022 to 2023 and there were no settlements that exceeded insurance coverage in the past three years.

## 7. CLAIMS AND JUDGMENTS (CONT.)

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.

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 | General Fund | K.S.A. 12-825d | $ 25,000 |
| ARPA Grant Fund | Golf Course Project Fund | K.S.A. 12-825d | 22,763 |
| General Fund | Golf Course Project Fund | K.S.A. 12-825d | 25,000 |
| Water Utility Fund | Water Reserve Fund | K.S.A. 12-825d | 7,500 |
| Total | | | $ 80,263 |

## 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 | $ 258,465 |
| Total | $ 969,000 | $ 258,465 |

## 10. SUBSEQUENT EVENTS

In January of 2024, the City entered into a lease purchase agreement with Farmers & Merchants Bank to provide financing for repairs to the Golf course in the amount of $211,623 ending January, 2039.

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.

SCHEDULE 1

# CITY OF CAWKER CITY, KANSAS

## SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**(Budgeted Funds Only)**
**For the Year Ended December 31, 2023**

| | Certified Budget | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance - Over (Under) |
|---|---|---|---|---|
| GENERAL FUND: | | | | |
| General Fund | $ 438,568 | $ 438,568 | $ 278,710 | $ (159,858) |
| SPECIAL PURPOSE FUNDS: | | | | |
| Library Fund | 14,578 | 14,578 | 14,211 | (367) |
| Special Highway Fund | 26,888 | 26,888 | 6,766 | (20,122) |
| Special Parks and Recreation Fund | 2,643 | 2,643 | 900 | (1,743) |
| Street Maint. and Reconstruction Fund | 37,461 | 37,461 | 36,272 | (1,189) |
| BUSINESS FUNDS: | | | | |
| Electric Utility Fund | 504,548 | 504,548 | 504,548 | - |
| Landfill Fund | 75,540 | 75,540 | 59,312 | (16,228) |
| Municipal Golf Course Fund | 47,339 | 47,339 | 19,051 | (28,288) |
| Sewer Utility Fund | 124,305 | 124,305 | 86,587 | (37,718) |
| Water Utility Fund | 302,338 | 302,338 | 145,061 | (157,277) |

# CITY OF CAWKER CITY, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Taxes - | | | | |
| Ad valorem property tax | $ 61,338 | $ 66,276 | $ 70,892 | $ (4,616) |
| Delinquent tax | 7,022 | 2,189 | 4,000 | (1,811) |
| Motor vehicle tax | 16,886 | 15,847 | 14,100 | 1,747 |
| Recreational vehicle tax | 394 | 337 | 429 | (92) |
| 16/20M vehicle tax | 514 | 183 | 446 | (263) |
| Watercraft tax | 367 | 372 | 373 | (1) |
| Commercial vehicle tax | 1,971 | 1,982 | 1,427 | 555 |
| Local alcoholic liquor tax | 1,934 | 2,882 | 1,347 | 1,535 |
| Neighborhood revitalization rebate | - | - | (1,669) | 1,669 |
| Local sales tax | 70,327 | 72,959 | 60,500 | 12,459 |
| Other tax | 3,957 | 4,006 | 6,090 | (2,084) |
| Total Taxes | 164,710 | 167,033 | 157,935 | 9,098 |
| Licenses and Permits - | | | | |
| Licenses and permits | 2,140 | 1,730 | 2,800 | (1,070) |
| Utility franchise fees | 15,790 | 18,652 | 15,000 | 3,652 |
| Total Licenses and Permits | 17,930 | 20,382 | 17,800 | 2,582 |
| Fines, Forfeitures and Penalties - | | | | |
| Court fines | - | 100 | 700 | (600) |
| Use of Money and Property - | | | | |
| Interest received | 3,317 | 8,465 | 4,000 | 4,465 |
| Other - | | | | |
| Miscellaneous | 6,905 | 8,044 | 8,000 | 44 |
| Grants | - | 126 | - | 126 |
| Reimbursements | 58,802 | 44,791 | 58,000 | (13,209) |
| Sales and services | 3,153 | - | 2,000 | (2,000) |
| Total Other | 68,860 | 52,961 | 68,000 | (15,039) |
| Transfers In - | | | | |
| Transfer from Electric Utility Fund | 25,000 | 25,000 | 25,000 | - |
| Total Receipts | 279,817 | 273,941 | $ 273,435 | $ 506 |

# CITY OF CAWKER CITY, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures | | | | |
| Administrative - | | | | |
| Personal services | $ 64,595 | $ 67,211 | $ 59,000 | $ 8,211 |
| Contractual services | 50,789 | 80,186 | 50,000 | 30,186 |
| Commodities | 12,194 | 10,088 | 18,000 | (7,912) |
| Capital outlay | 6,720 | 15,469 | 181,341 | (165,872) |
| Reimbursements | 127 | 22 | - | 22 |
| Refunds | 33 | - | - | - |
| Other | 2,072 | 1,432 | 2,000 | (568) |
| Total Administrative | 136,530 | 174,408 | 310,341 | (135,933) |
| Police - | | | | |
| Contractual services | 44 | 43 | 100 | (57) |
| Street - | | | | |
| Personal services | 7,768 | 7,505 | 5,000 | 2,505 |
| Contractual services | 7,080 | 6,906 | 20,000 | (13,094) |
| Commodities | 4,341 | 4,266 | 25,000 | (20,734) |
| Capital outlay | 6,699 | 935 | 10,000 | (9,065) |
| Total Street | 25,888 | 19,612 | 60,000 | (40,388) |
| Park - | | | | |
| Contractual services | - | 176 | 2,500 | (2,324) |
| Commodities | 5,691 | 1,393 | 3,800 | (2,407) |
| Total Park | 5,691 | 1,569 | 6,300 | (4,731) |
| Fire - | | | | |
| Personal services | 215 | - | 550 | (550) |
| Contractual services | 9,271 | 10,907 | 8,502 | 2,405 |
| Commodities | 1,368 | 314 | 1,150 | (836) |
| Miscellaneous | 160 | 300 | - | 300 |
| Total Fire | 11,014 | 11,521 | 10,202 | 1,319 |

# CITY OF CAWKER CITY, KANSAS

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
**Regulatory Basis**
**For the Year Ended December 31, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance - Over (Under) |
| Expenditures (cont.) | | | | |
| Municipal Court - | | | | |
| Contractual services | $ 2,584 | $ 2,584 | $ 2,600 | $ (16) |
| Public Housing - | | | | |
| Personal services | 30,812 | 34,736 | 42,000 | (7,264) |
| Golf Course - | | | | |
| Contractual services | 5,123 | 1,795 | 3,000 | (1,205) |
| Commodities | 184 | - | - | - |
| Total Golf Course | 5,307 | 1,795 | 3,000 | (1,205) |
| Debt Service - | | | | |
| Lease-purchase | 4,024 | 7,443 | 4,025 | 3,418 |
| Transfer to Golf Course Project Fund | - | 25,000 | - | 25,000 |
| Total Expenditures | 221,894 | 278,710 | $ 438,568 | $ (159,857) |
| Receipts Over (Under) Expenditures | 57,923 | (4,769) | | |
| Unencumbered Cash, Beginning | 179,725 | 237,648 | | |
| Unencumbered Cash, Ending | $ 237,648 | $ 232,879 | | |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 9,754 | $ 10,541 | $ 11,276 | $ (735) |
| Delinquent tax | 1,038 | 320 | 900 | (580) |
| Motor vehicle tax | 2,433 | 2,498 | 2,242 | 256 |
| Recreational vehicle tax | 58 | 53 | 68 | (15) |
| 16/20M vehicle tax | 64 | 28 | 71 | (43) |
| Watercraft tax | 56 | 59 | 59 | - |
| Commercial vehicle tax | 302 | 312 | 227 | 85 |
| Neighborhood revitalization rebate | - | - | (265) | 265 |
| Total Receipts | 13,705 | 13,813 | $ 14,578 | $ (767) |
| Expenditures | | | | |
| Appropriation to Library | 13,307 | 14,211 | $ 14,578 | $ (367) |
| Receipts Over (Under) Expenditures | 398 | (398) | | |
| Unencumbered Cash, Beginning | - | 398 | | |
| Unencumbered Cash, Ending | $ 398 | $ - | | |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| State of Kansas gas tax | $ 11,811 | $ 12,199 | $ 12,040 | $ 159 |
| Expenditures | | | | |
| Contractual Services | - | 2,500 | $ - | $ 2,500 |
| Commodities | 3,834 | 4,266 | 25,178 | (20,912) |
| Principal | 1,710 | - | 1,710 | (1,710) |
| Total Expenditures | 5,544 | 6,766 | $ 26,888 | $ (20,122) |
| Receipts Over (Under) Expenditures | 6,267 | 5,433 | | |
| Unencumbered Cash, Beginning | 18,698 | 24,965 | | |
| Unencumbered Cash, Ending | $ 24,965 | $ 30,398 | | |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Local alcoholic liquor tax | $ 1,934 | $ 2,882 | $ 1,347 | $ 1,535 |
| Expenditures | | | | |
| Commodities | 500 | 500 | $ 2,000 | $ (1,500) |
| Miscellaneous | 948 | 400 | 643 | (243) |
| Total Expenditures | 1,628 | 900 | $ 2,643 | $ (1,743) |
| Receipts Over (Under) Expenditures | 306 | 1,982 | | |
| Unencumbered Cash, Beginning | 1,196 | 1,502 | | |
| Unencumbered Cash, Ending | $ 1,502 | $ 3,484 | | |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Ad valorem property tax | $ 23,404 | $ 25,297 | $ 27,064 | $ (1,767) |
| Delinquent tax | 2,793 | 785 | 2,500 | (1,715) |
| Motor vehicle tax | 6,068 | 6,058 | 5,381 | 677 |
| Recreational vehicle tax | 145 | 129 | 163 | (34) |
| 16/20M vehicle tax | 158 | 70 | 170 | (100) |
| Commercial vehicle tax | 754 | 758 | 545 | 213 |
| Watercraft tax | 141 | 142 | 142 | - |
| Neighborhood revitalization rebate | - | - | (637) | 637 |
| Total Receipts | 33,463 | 33,238 | $ 35,328 | $ (2,726) |
| Expenditures | | | | |
| Personal services | 16,597 | 17,036 | $ 16,000 | $ 1,036 |
| Contractual services | 6,474 | 4,927 | 6,000 | (1,073) |
| Commodities | 6,586 | 14,309 | 13,751 | 558 |
| Street sweeper lease | 1,710 | - | 1,710 | (1,710) |
| Total Expenditures | 31,367 | 36,272 | $ 37,461 | $ (1,189) |
| Receipts Over (Under) Expenditures | 2,096 | (3,034) | | |
| Unencumbered Cash, Beginning | 4,112 | 6,208 | | |
| Unencumbered Cash, Ending | $ 6,208 | $ 3,174 | | |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts | | |
| Grants and donations | $ 33,040 | $ - |
| Expenditures | | |
| Equipment | - | 5,629 |
| Contractual services | - | 20,849 |
| Transfer to Golf Project | - | 22,763 |
| Total Expenditures | - | 49,241 |
| Receipts Over (Under) Expenditures | 33,040 | (49,241) |
| Unencumbered Cash, Beginning | 26,472 | 59,512 |
| Unencumbered Cash, Ending | $ 59,512 | $ 10,271 |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts | | |
| Sales Tax | $ 70,274 | $ 69,291 |
| Expenditures | | |
| Commodities | - | 16,123 |
| Receipts Over (Under) Expenditures | 70,274 | 53,168 |
| Unencumbered Cash, Beginning | 88,069 | 158,343 |
| Unencumbered Cash, Ending | $ 158,343 | $ 211,511 |

# CITY OF CAWKER CITY, KANSAS

## SPECIAL PURPOSE FUND

## POLICE RESERVE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts | | |
| Grants and donations | $ - | $ - |
| Expenditures | | |
| Commodities | 597 | 93 |
| Capital outlay | - | 15,178 |
| Total Expenditures | 597 | 15,271 |
| Receipts Over (Under) Expenditures | (597) | (15,271) |
| Unencumbered Cash, Beginning | 15,868 | 15,271 |
| Unencumbered Cash, Ending | $ 15,271 | $ - |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts | | |
| Grants | $ 25,000 | $ 205,000 |
| Reimbursement | - | 53,465 |
| Total Receipts | 25,000 | 258,465 |
| Expenditures | | |
| Contractual services | 25,000 | 258,465 |
| 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts | | |
| Transfer From General | $ - | $ 25,000 |
| Transfer From ARPA Fund | - | 22,763 |
| Total Receipts | - | 47,763 |
| Expenditures | | |
| Contractual services | - | 45,666 |
| Receipts Over (Under) Expenditures | - | 2,097 |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | $ - | $ 2,097 |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts | | |
| Reimbursement | $ - | $ 84,580 |
| Expenditures | | |
| Contractual services | 29,583 | 57,497 |
| Receipts Over (Under) Expenditures | (29,583) | 27,083 |
| Unencumbered Cash, Beginning | - | (29,583) |
| Unencumbered Cash, Ending | $ (29,583) | $ (2,500) |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts | | |
| Transfer from Electric Utility Fund | $ 4,544 | $ - |
| Expenditures | | |
| Contractual services | - | - |
| Receipts Over (Under) Expenditures | 4,544 | - |
| Unencumbered Cash, Beginning | - | 4,544 |
| Unencumbered Cash, Ending | $ 4,544 | $ 4,544 |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts | | |
| Grants | $ 3,500 | $ 15,900 |
| Donations | 158 | 2,780 |
| Total Receipts | 3,658 | 18,680 |
| Expenditures | | |
| Contractual services | - | 16,052 |
| Miscellaneous | 5,847 | 510 |
| Total Expenditures | 5,847 | 16,562 |
| Receipts Over (Under) Expenditures | (2,189) | 2,118 |
| Unencumbered Cash, Beginning | 9,807 | 7,618 |
| Unencumbered Cash, Ending | $ 7,618 | $ 9,736 |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts | | |
| Transfer from Electric Utility Fund | $ 5,000 | $ - |
| Sales and Service | 7,644 | - |
| Total Receipts | 12,644 | - |
| Expenditures | | |
| Contractual services | 8,055 | 1,509 |
| Capital outlay | 1,524 | 10,000 |
| Total Expenditures | 9,579 | 11,509 |
| Receipts Over (Under) Expenditures | 3,065 | (11,509) |
| Unencumbered Cash, Beginning | 26,675 | 29,740 |
| Prior Year Cancelled Encumbrances | - | 1,524 |
| Unencumbered Cash, Ending | $ 29,740 | $ 19,755 |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Sales to customers | $ 522,958 | $ 496,989 | $ 475,000 | $ 21,989 |
| Connection fees | 810 | 670 | 1,200 | (530) |
| Other | 708 | 920 | 3,000 | (2,080) |
| Total Receipts | 524,476 | 498,579 | $ 479,200 | $ 19,379 |
| Expenditures | | | | |
| Personal services | 166,943 | 177,465 | $ 174,500 | $ 2,965 |
| Contractual services | 274,226 | 257,657 | 250,000 | 7,657 |
| Commodities | 31,920 | 21,080 | 25,000 | (3,920) |
| Capital outlay | 2,009 | 21,033 | 12,733 | 8,300 |
| Refunds | 71 | - | - | - |
| Lease purchase | 2,315 | 2,313 | 2,315 | (2) |
| Transfer to Electric Operations and Maintenance Reserve Fund | 10,000 | - | 10,000 | (10,000) |
| Transfer to Municipal Equipment Reserve Fund | 5,000 | - | 5,000 | (5,000) |
| Transfer to General Fund | 25,000 | 25,000 | 25,000 | - |
| Total Expenditures | 517,484 | 504,548 | $ 504,548 | $ - |
| Receipts Over (Under) Expenditures | 6,992 | (5,969) | | |
| Unencumbered Cash, Beginning | 61,463 | 68,455 | | |
| Unencumbered Cash, Ending | $ 68,455 | $ 62,486 | | |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Service fee | $ 58,636 | $ 58,803 | $ 58,000 | $ 803 |
| Expenditures | | | | |
| Contractual services | 58,463 | 59,312 | $ 75,540 | $ (16,228) |
| Receipts Over (Under) Expenditures | 173 | (509) | | |
| Unencumbered Cash, Beginning | 17,540 | 17,713 | | |
| Unencumbered Cash, Ending | $ 17,713 | $ 17,204 | | |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Cart storage rental fees | $ 7,349 | $ 7,492 | $ 8,500 | $ (1,008) |
| Membership fees | 12,720 | 11,521 | 11,500 | 21 |
| Miscellaneous | 1,185 | 2,255 | 3,000 | (745) |
| Donations | 1,350 | 500 | - | 500 |
| Weekday green fees | 2,454 | 2,642 | 2,500 | 142 |
| Total Receipts | 25,058 | 24,410 | $ 25,500 | $ (1,090) |
| Expenditures | | | | |
| Personal services | 7,090 | 2,790 | $ 5,000 | $ (2,210) |
| Contractual services | 5,176 | 3,803 | 4,000 | (197) |
| Commodities | 1,916 | 573 | 2,100 | (1,527) |
| Capital outlay | - | - | 25,699 | (25,699) |
| Lease purchase | 2,315 | 3,660 | 2,315 | 1,345 |
| Principal | 7,126 | 7,480 | 7,490 | (10) |
| Interest | 1,099 | 745 | 735 | 10 |
| Total Expenditures | 24,722 | 19,051 | $ 47,339 | $ (28,288) |
| Receipts Over (Under) Expenditures | 336 | 5,359 | | |
| Unencumbered Cash, Beginning | 19,179 | 19,515 | | |
| Unencumbered Cash, Ending | $ 19,515 | $ 24,874 | | |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 Actual | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Sales to customers | $ 66,940 | $ 70,594 | $ 65,000 | $ 5,594 |
| Expenditures | | | | |
| Personal services | 11,183 | 14,077 | $ 11,000 | $ 3,077 |
| Contractual services | 31,658 | 49,338 | 20,000 | 29,338 |
| Commodities | 6,470 | 5,079 | 10,000 | (4,921) |
| Capital outlay | 2,747 | 1,962 | 67,172 | (65,210) |
| Lease purchase | 2,315 | 2,313 | 2,315 | (2) |
| Principal | 10,593 | 10,871 | 10,871 | - |
| Interest | 3,225 | 2,947 | 2,947 | - |
| Total Expenditures | 68,191 | 86,587 | $ 124,305 | $ (37,718) |
| Receipts Over (Under) Expenditures | (1,251) | (15,993) | | |
| Unencumbered Cash, Beginning | 48,638 | 47,387 | | |
| Unencumbered Cash, Ending | $ 47,387 | $ 31,394 | | |

# 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, 2023**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | | 2023 | | |
|---|---|---|---|---|
| | 2022 | Actual | Budget | Variance - Over (Under) |
| Receipts | | | | |
| Sale of water | $ 131,062 | $ 146,593 | $ 125,000 | $ 21,593 |
| Connection fees | 840 | 800 | 1,500 | (700) |
| Miscellaneous | 1,184 | 668 | 1,500 | (832) |
| Total Receipts | 133,086 | 148,061 | $ 128,000 | $ 20,061 |
| Expenditures | | | | |
| Personal services | 14,774 | 6,612 | $ 8,800 | $ (2,188) |
| Contractual services | 50,560 | 59,219 | 65,000 | (5,781) |
| Commodities | 27,808 | 22,876 | 15,000 | 7,876 |
| Capital outlay | 2,083 | 45,290 | 202,823 | (157,533) |
| Miscellaneous | 1,021 | 1,031 | 900 | 131 |
| Lease purchase | 2,315 | 2,533 | 2,315 | 218 |
| Transfer to Water Reserve Fund | 10,000 | 7,500 | 7,500 | - |
| Total Expenditures | 108,561 | 145,061 | $ 302,338 | $ (157,277) |
| Receipts Over (Under) Expenditures | 24,525 | 3,000 | | |
| Unencumbered Cash, Beginning | 138,453 | 162,978 | | |
| Unencumbered Cash, Ending | $ 162,978 | $ 165,978 | | |

# 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, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts | | |
| Sale of equipment | $ - | $ 7,144 |
| Transfer from Electric Utility Fund | 10,000 | 4,976 |
| Sales to customers | 24,215 | 23,977 |
| Total Receipts | 34,215 | 36,097 |
| Expenditures | | |
| Contractual services | 76,625 | 16,847 |
| Commodities | 63 | - |
| Capital outlay | 3,713 | 9,857 |
| Principal | 24,275 | 23,762 |
| Total Expenditures | 104,676 | 50,466 |
| Receipts Over (Under) Expenditures | (70,461) | (14,369) |
| Unencumbered Cash, Beginning | 145,668 | 75,207 |
| Unencumbered Cash, Ending | $ 75,207 | $ 60,838 |

# CITY OF CAWKER CITY, KANSAS

## BUSINESS FUND

## WATER RESERVE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
**Regulatory Basis**
**For the Year Ended December 31, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts | | |
| Transfer from Water Utility Fund | $ 10,000 | $ 7,500 |
| Reimbursement | - | 400 |
| Total Receipts | 10,000 | 7,900 |
| Expenditures | | |
| Contractual services | 7,833 | 3,960 |
| Miscellaneous | 400 | - |
| Transfer to Sales Tax Reserve Fund | 25,000 | - |
| Total Expenditures | 33,233 | 3,960 |
| Receipts Over (Under) Expenditures | (23,233) | 3,940 |
| Unencumbered Cash, Beginning | 83,658 | 60,425 |
| Unencumbered Cash, Ending | $ 60,425 | $ 64,365 |

# CITY OF CAWKER CITY, KANSAS

## AGENCY FUNDS

## SCHEDULE OF RECEIPTS AND DISBURSEMENTS
**Regulatory Basis**
**For the Year Ended December 31, 2023**

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Payroll Clearing Fund | $ 2,810 | $ 267,785 | $ 267,974 | $ 2,621 |
| Sales Tax Clearing Fund | 1,032 | 16,565 | 16,457 | 1,140 |
| Penalty Clearing Fund | - | 5,447 | 5,447 | - |
| Overpayment Deposit Clearing Fund | 8,700 | 2,700 | 2,700 | 8,700 |
| Total | $ 12,542 | $ 292,497 | $ 292,578 | $ 12,461 |

**CITY OF CAWKER CITY, KANSAS**

**RELATED MUNICIPAL ENTITY**

**LIBRARY BOARD**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**
**Regulatory Basis**
**For the Year Ended December 31, 2023**
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)**

| | 2022 Actual | 2023 Actual |
|---|---|---|
| Receipts | | |
| Appropriations | $ 13,340 | $ 13,812 |
| Grants | 134 | 128 |
| Interest income | 16 | 629 |
| Donations | 6,108 | 7,610 |
| S.C.K.L.S. | 7,573 | 8,510 |
| Total Receipts | 27,171 | 30,689 |
| Expenditures | | |
| Personal services | 11,618 | 13,598 |
| Books, periodicals and videos | 4,788 | 4,762 |
| Supplies | 213 | 1,238 |
| Miscellaneous | 1,609 | 3,252 |
| Education | 1,073 | 1,491 |
| Telephone and internet | 1,182 | 1,004 |
| Projects | 1,299 | 2,378 |
| Total Expenditures | 21,782 | 27,723 |
| Receipts Over (Under) Expenditures | 5,389 | 2,966 |
| Unencumbered Cash, Beginning | 38,656 | 44,045 |
| Unencumbered Cash, Ending | $ 44,045 | $ 47,011 |