

**CITY OF LEON, KANSAS**

**FINANCIAL STATEMENT**

**WITH**

**INDEPENDENT AUDITOR'S REPORT**

December 31, 2023

**CITY OF LEON, KANSAS**  
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December 31, 2023

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July 8, 2024

Mayor and Council Members  
City of Leon, Kansas

## Independent Auditor's Report

### ***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 Leon (the City), 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* (KMAAG) 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 KMAAG. 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 audits. 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 the 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 KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that 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.

July 8, 2024  
City of Leon, Kansas  
(Continued)

***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 and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, and 2 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 KMAAG. 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.

*Varney & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas

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

Fund	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Funds</b>							
General Fund	\$ 144,841	\$ -	\$ 432,470	\$ 472,799	\$ 104,512	\$ -	\$ 104,512
Special Purpose Funds							
Library Fund	654	-	4,797	4,796	655	-	655
Employee Benefits Fund	21,343	-	12,987	28,276	6,054	-	6,054
Special Street and Highway Fund	14,556	-	21,005	28,306	7,255	-	7,255
Capital Improvement Fund	41,698	-	15,000	32,319	24,379	-	24,379
Municipal Equipment Fund	55,530	-	18,750	4,799	69,481	-	69,481
Condemnation and Demolition Fund	18,936	-	5,000	10,994	12,942	-	12,942
Lion Pride Committee Fund	10,024	-	1,921	4,448	7,497	-	7,497
CDBG Chlorine Fund	-	-	700,145	409,639	290,506	-	290,506
Business Funds							
Waterworks Fund	64,166	-	182,427	137,676	108,917	-	108,917
Sewer Fund	250,587	-	159,835	230,285	180,137	-	180,137
Sewer Reserve Fund	170,000	-	30,000	-	200,000	-	200,000
Refuse Fund	14,682	-	42,937	53,304	4,315	-	4,315
<b>Total City</b>	<b>\$ 807,017</b>	<b>\$ -</b>	<b>\$ 1,627,274</b>	<b>\$ 1,417,641</b>	<b>\$ 1,016,650</b>	<b>\$ -</b>	<b>\$ 1,016,650</b>
<b>Related Municipal Entity</b>							
Leon Library Fund	\$ 118,709	\$ -	\$ 3,320	\$ 5,277	\$ 116,752	\$ -	\$ 116,752
<b>Total Financial Reporting Entity</b>	<b>\$ 925,726</b>	<b>\$ -</b>	<b>\$ 1,630,594</b>	<b>\$ 1,422,918</b>	<b>\$ 1,133,402</b>	<b>\$ -</b>	<b>\$ 1,133,402</b>

Composition of Cash

Cash in Checking and Money Market Accounts - City	\$ 1,012,280
Cash in Checking and Money Market Accounts - Related Municipal Entity	121,122
<b>Total Cash for Financial Reporting Entity</b>	<b>\$ 1,133,402</b>

The accompanying notes are an integral part of this financial statement.  
 See Independent Auditor's Report.

**CITY OF LEON, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2023

**Note 1: Summary of Significant Accounting Policies**

The City of Leon, Kansas (the City), is a municipal corporation incorporated under the laws of the State of Kansas. The City operates under a Mayor-Council form of government consisting of an elected Mayor and five Council members. This financial statement presents the City as the primary government and the Leon Public Library as a related municipal entity.

***Regulatory Basis Fund Types***

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In the financial statement in this report, the various funds are grouped into generic fund types and broad fund categories as follows:

*General Fund* - The general fund is the chief operating fund of the City. It is used to account for all resources except those required to be accounted for in another fund.

*Special Purpose Funds* - Special purpose funds are used to account for the proceeds of specific tax levies and other specific revenue sources intended for specified purposes.

*Business Funds* - Business funds are used to account for funds financed in whole or in part by fees charged to users of the goods or services.

***Basis of Accounting***

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 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 revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

**CITY OF LEON, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2023

**Note 1: Summary of Significant Accounting Policies (Continued)**

***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 City 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 City did hold a revenue neutral rate hearing.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: capital improvement fund, municipal equipment fund, condemnation and demolition fund, and park fund.

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.

**Note 2: 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.

**CITY OF LEON, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2023

**Note 2: Deposits and Investments (Continued)**

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.

As of December 31, 2023, the City held no such investments.

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

*Custodial credit risk - deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when coverage is 50%. The City does not utilize "peak periods".

As of December 31, 2023, the City's carrying amount of the deposits was \$1,012,084 and the bank balance was \$950,943. 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 the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the City's name.

As of December 31, 2023, the Library's carrying amount of the deposits was \$121,122 and the bank balance was \$118,688. The bank balance was held by one bank resulting in a concentration of credit risk. The entire bank balance was covered by federal depository insurance.



**CITY OF LEON, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2023

**Note 3: Changes in Long-Term Debt**

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>										
Series 2010	2.75-4.5%	11/01/10	\$ 138,000	09/01/26	\$ 40,000	\$ -	\$ 10,000	\$ (10,000)	\$ 30,000	\$ 1,800
Series 2011	1.78-4.57%	07/01/11	22,350	09/01/28	9,700	-	1,500	(1,500)	8,200	408
<b>Revolving Loans</b>										
Sewer Improvements 2012	2.32%	03/01/12	775,248	03/01/33	450,140	-	38,329	(38,329)	411,811	10,222
Water Improvements 2023	1.31%	TBD	-	TBD	-	291,256	-	291,256	291,256	-
<b>Water Connection Contract</b>										
RWD #6	5.00%	11/04/85	87,153	06/01/25	12,033	-	4,582	(4,582)	7,451	497
<b>TOTAL LONG-TERM DEBT</b>					<u>\$ 511,873</u>	<u>\$ 291,256</u>	<u>\$ 54,411</u>	<u>\$ 236,845</u>	<u>\$ 748,718</u>	<u>\$ 12,927</u>

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

PRINCIPAL	2024	2025	2026	2027	2028	2029 - 2033	Total
General obligation bonds	\$ 11,500	\$ 11,600	\$ 11,600	\$ 3,500	\$ -	\$ -	\$ 38,200
Sewer Improvements 2012	39,258	40,174	41,111	42,071	43,053	206,144	411,811
Water Improvements 2023	-	-	-	-	-	-	-
RWD #6 water connection	4,816	2,635	-	-	-	-	7,451
<b>Total Principal</b>	<u>\$ 55,574</u>	<u>\$ 54,409</u>	<u>\$ 52,711</u>	<u>\$ 45,571</u>	<u>\$ 43,053</u>	<u>\$ 206,144</u>	<u>\$ 457,462</u>
<b>INTEREST</b>							
General Obligation Bonds	\$ 1,701	\$ 1,190	\$ 675	\$ 156	\$ 81	\$ -	\$ 3,803
Sewer Improvements 2012	9,336	8,420	7,482	6,523	5,541	12,161	49,463
Water Improvements 2023	-	-	-	-	-	-	-
RWD #6 water connection	262	40	-	-	-	-	302
<b>Total Interest</b>	<u>\$ 11,299</u>	<u>\$ 9,650</u>	<u>\$ 8,157</u>	<u>\$ 6,679</u>	<u>\$ 5,622</u>	<u>\$ 12,161</u>	<u>\$ 53,568</u>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<u>\$ 66,873</u>	<u>\$ 64,059</u>	<u>\$ 60,868</u>	<u>\$ 52,250</u>	<u>\$ 48,675</u>	<u>\$ 218,305</u>	<u>\$ 511,030</u>

\* The Water Improvement 2023 project is not complete as of December 31, 2023. The entire loan has not been drawn down; therefore, the maturities are not set. This information will be added in the 2024 financial statement.

**CITY OF LEON, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2023

**Note 4: Stewardship, Compliance and Accountability**

There were no statute violations noted for 2023.

**Note 5: Defined Benefit Pension Plan**

***Plan Description***

The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503) or by calling 1-888-275-5737.

***Contributions***

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, 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 fiscal year ended December 31, 2023. Contributions to the pension plan from the City were \$17,499 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 \$169,700. 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 assumption and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**CITY OF LEON, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2023

**Note 6: Interfund Transfers**

Transfers for the year ended December 31, 2023 were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Sewer	General	K.S.A. 12-1, 118	\$ 15,000
Sewer	Municipal Equipment	K.S.A. 12-1, 118	5,000
Refuse	Capital Improvement	K.S.A. 12-1, 118	5,000
Sewer	Sewer Reserve	K.S.A. 12-825d	30,000
Sewer	Capital Improvement	K.S.A. 12-1, 118	10,000
Sewer	General	K.S.A. 12-825d	50,000
			<u>\$ 115,000</u>

**Note 7: Subsequent Events**

Subsequent events have been evaluated through July 8, 2024, which is the date the financial statement was available to be issued. Events requiring disclosure were identified and disclosed.

***REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION***

**CITY OF LEON, KANSAS**  
**SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2023

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Governmental Funds					
General Fund	\$ 503,290	\$ -	\$ 503,290	\$ 472,799	\$ (30,491)
Special Purpose Funds					
Library	4,730	-	4,730	4,796	66
Employee Benefits	66,301	-	66,301	28,276	(38,025)
Special Street and Highway	28,566	-	28,566	28,306	(260)
Business Funds					
Waterworks	148,784	-	148,784	137,676	(11,108)
Sewer	349,853	-	349,853	230,285	(119,568)
Refuse	61,175	-	61,175	53,304	(7,871)
<b>Expenditures Subject to Current Budget</b>	<u>\$ 1,162,699</u>	<u>\$ -</u>	<u>\$ 1,162,699</u>	<u>\$ 955,442</u>	<u>\$ (207,257)</u>

**CITY OF LEON, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2023

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>RECEIPTS</b>			
County tax	\$ 141,205	\$ 122,725	\$ 18,480
Franchise tax	47,730	42,000	5,730
Sales tax	99,946	52,000	47,946
Interest	3,952	1,000	2,952
Fines and fees	30,397	6,000	24,397
Rental income - Senior housing	37,420	39,000	(1,580)
Other revenue	6,820	4,000	2,820
Transfers in	65,000	-	65,000
<b>Total Receipts</b>	432,470	\$ 266,725	\$ 165,745
 <b>EXPENDITURES</b>			
Personnel	\$ 96,037	\$ 90,000	\$ 6,037
Contractual	184,097	139,239	44,858
Commodities	192,665	139,000	53,665
Capital outlay	-	130,051	(130,051)
Transfers out	-	5,000	(5,000)
<b>Total Expenditures</b>	472,799	\$ 503,290	\$ (30,491)
Receipts over (under) expenditures	(40,329)		
 <b>UNENCUMBERED CASH - BEGINNING</b>	144,841		
 <b>UNENCUMBERED CASH - ENDING</b>	\$ 104,512		

**CITY OF LEON, KANSAS**  
**LIBRARY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2023

**SCHEDULE 2**  
(continued)

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>RECEIPTS</b>			
Property tax	\$ 4,797	\$ 4,458	\$ 339
<b>EXPENDITURES</b>			
Appropriation to the Library Board	\$ 4,796	\$ 4,730	\$ 66
Receipts over (under) expenditures	\$ 1		
<b>UNENCUMBERED CASH - BEGINNING</b>	\$ 654		
<b>UNENCUMBERED CASH - ENDING</b>	\$ 655		

**CITY OF LEON, KANSAS**  
**EMPLOYEE BENEFIT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2023

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>RECEIPTS</b>			
Property tax	\$ 12,987	\$ 11,098	\$ 1,889
<b>EXPENDITURES</b>			
Payroll taxes and benefits	\$ 28,276	\$ 66,301	\$ (38,025)
Receipts over (under) expenditures	\$ (15,289)		
<b>UNENCUMBERED CASH - BEGINNING</b>	21,343		
<b>UNENCUMBERED CASH - ENDING</b>	\$ 6,054		



**CITY OF LEON, KANSAS**  
**SPECIAL STREET AND HIGHWAY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2023

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>RECEIPTS</b>			
State and county gas tax payments	\$ 17,900	\$ 23,560	\$ (20,455)
Other	3,105	-	3,105
<b>Total Receipts</b>	<b>\$ 21,005</b>	<b>\$ 23,560</b>	<b>\$ (17,350)</b>
<b>EXPENDITURES</b>			
Personnel	\$ 5,417	\$ -	\$ 5,417
Contractual	17,968	28,566	(10,598)
Commodities	4,921	-	4,921
<b>Total Expenditures</b>	<b>\$ 28,306</b>	<b>\$ 28,566</b>	<b>\$ (260)</b>
Receipts over (under) expenditures	\$ (7,301)		
<b>UNENCUMBERED CASH - BEGINNING</b>	<b>14,556</b>		
<b>UNENCUMBERED CASH - ENDING</b>	<b>\$ 7,255</b>		

**CITY OF LEON, KANSAS**  
**CAPITAL IMPROVEMENT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2023

**SCHEDULE 2**  
**(continued)**

<b>RECEIPTS</b>	
Transfers in	<u>\$    15,000</u>
<b>EXPENDITURES</b>	
Expenditures	<u>\$    32,319</u>
Receipts over (under) expenditures	\$   (17,319)
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>          41,698</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$    24,379</u></u>

**CITY OF LEON, KANSAS**  
**MUNICIPAL EQUIPMENT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2023

**RECEIPTS**

Sale of equipment	\$ 13,750
Transfers in	5,000
Total Receipts	<u>\$ 18,750</u>

**EXPENDITURES**

Capital outlay	<u>\$ 4,799</u>
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Receipts over (under) expenditures	\$ 13,951
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<b>UNENCUMBERED CASH - BEGINNING</b>	<u>55,530</u>
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<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ 69,481</u></u>
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**CITY OF LEON, KANSAS**  
**CONDEMNATION AND DEMOLITION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2023

**SCHEDULE 2**  
**(continued)**

<b>RECEIPTS</b>	
Miscellaneous	<u>\$      5,000</u>
<b>EXPENDITURES</b>	
Contractual services	<u>\$    10,994</u>
Receipts over (under) expenditures	\$     (5,994)
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>         18,936</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$    12,942</u></u>

**CITY OF LEON, KANSAS**  
**LION PRIDE COMMITTEE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2023

<b>RECEIPTS</b>	
Donations	<u>\$      1,921</u>
<b>EXPENDITURES</b>	
Commodities	<u>\$      4,448</u>
Receipts over (under) expenditures	\$     (2,527)
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>         10,024</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$      7,497</u></u>

**CITY OF LEON, KANSAS**  
**CDBG CHLORINE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2023

<b>RECEIPTS</b>	
CDBG receipts	<u>\$ 700,145</u>
<b>EXPENDITURES</b>	
Commodities	<u>\$ 409,639</u>
Receipts over (under) expenditures	\$ 290,506
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ 290,506</u></u>

**CITY OF LEON, KANSAS**  
**WATERWORKS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2023

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>RECEIPTS</b>			
Sales	\$ 182,187	\$ 135,000	\$ 47,187
Miscellaneous	240	13,500	(13,260)
<b>Total Receipts</b>	<b>\$ 182,427</b>	<b>\$ 148,500</b>	<b>\$ 33,927</b>
 <b>EXPENDITURES</b>			
Personnel	\$ 26,436	\$ 30,000	\$ (3,564)
Contractual	32,827	45,000	(12,173)
Commodities	61,534	54,738	6,796
Debt service	16,879	11,800	5,079
Maintenance	-	7,246	(7,246)
<b>Total Expenditures</b>	<b>\$ 137,676</b>	<b>\$ 148,784</b>	<b>\$ (11,108)</b>
 Receipts over (under) expenditures	 \$ 44,751		
 <b>UNENCUMBERED CASH - BEGINNING</b>	 64,166		
 <b>UNENCUMBERED CASH - ENDING</b>	 <b>\$ 108,917</b>		

**CITY OF LEON, KANSAS**  
**SEWER FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2023

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>RECEIPTS</b>			
User fees	\$ 159,835	\$ 157,000	\$ 2,835
Miscellaneous	-	2,500	(2,500)
<b>Total Receipts</b>	\$ 159,835	\$ 159,500	\$ 335
 <b>EXPENDITURES</b>			
Personnel	\$ 65,755	\$ 48,000	\$ 17,755
Contractual	1,153	35,000	(33,847)
Commodities	2,918	25,000	(22,082)
Capital outlay	-	168,975	(168,975)
Debt service	50,459	47,878	2,581
Transfers out	110,000	25,000	85,000
<b>Total Expenditures</b>	\$ 230,285	\$ 349,853	\$ (119,568)
 Receipts over (under) expenditures	\$ (70,450)		
 <b>UNENCUMBERED CASH - BEGINNING</b>	250,587		
 <b>UNENCUMBERED CASH - ENDING</b>	\$ 180,137		



**CITY OF LEON, KANSAS**  
**SEWER RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2023

<b>RECEIPTS</b>	
Transfers in	<u>\$ 30,000</u>
<b>EXPENDITURES</b>	<u>\$ -</u>
Receipts over (under) expenditures	\$ 30,000
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>170,000</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ 200,000</u></u>

**CITY OF LEON, KANSAS**  
**REFUSE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<b>Variance Over (Under)</b>
<b>RECEIPTS</b>			
Refuse collection fees	\$ 42,937	\$ 47,000	\$ (4,063)
 <b>EXPENDITURES</b>			
Contractual	\$ 48,086	\$ 42,400	\$ 5,686
Commodities	218	18,775	(18,557)
Transfers out	5,000	-	5,000
<b>Total Expenditures</b>	<u>\$ 53,304</u>	<u>\$ 61,175</u>	<u>\$ (7,871)</u>
Receipts over (under) expenditures	\$ (10,367)		
 <b>UNENCUMBERED CASH - BEGINNING</b>	 <u>14,682</u>		
 <b>UNENCUMBERED CASH - ENDING</b>	 <u>\$ 4,315</u>		

**CITY OF LEON, KANSAS**  
**RELATED MUNICIPAL ENTITY**  
**LEON PUBLIC LIBRARY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
 For the Year Ended December 31, 2023

**RECEIPTS**

Tax receipts from City	\$ 2,366
Other	954
<b>Total Receipts</b>	<b>\$ 3,320</b>

**EXPENDITURES**

Commodities	\$ 5,277
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Receipts over (under) expenditures	\$ (1,957)
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<b>UNENCUMBERED CASH - BEGINNING</b>	<b>118,709</b>
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<b>UNENCUMBERED CASH - ENDING</b>	<b>\$ 116,752</b>
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