CERTIFICATE 2024

To the Clerk of Clay County, State of Kansas
We, the undersigned, officers of
City of Clay Center
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	5,398,450	1,880,448	54.895
Debt Service	10-113		148,750	81,222	2.372
Library	12-1220		235,000	216,306	6.315
Industrial			35,000	33,313	.973
Special Highway			316,598		
Airport			144,390		
Connecting Link			1,669,836		
Special Improvement			29,791		
Special Park & Rec			24,761		
Wastewater			656,965		
Solid Waste/Recycling			527,499		
Street Sales Tax			1,130,737		
Pool Sales Tax			428,650		
Electric System			11,935,500		
Water System			4,149,000		
Non-Budgeted Funds-A			1,289,355		
Non-Budgeted Funds-B			363,180		
Non-Budgeted Funds-C			2,590		
Totals for City		xxxxx	28,486,052	2,211,289	64.555
Recreation	12-1927		133,900	68,388	1.997
Totals Including Recreation		xxxxx	28,619,952	2,279,677	66.552
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					34,255,696
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

City Revenue Neutral Rate 63.058

Assisted by:

Address:

Email:

Attest: 9-25 2023
County Clerk

Governing Body

CPA Summary

Clay Center Kansas

CENTERED AROUND COMMUNITY

CITY OF CLAY CENTER
427 COURT STREET, P.O. BOX 117
CLAY CENTER, KANSAS 67432-0117

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CLAY CENTER, KANSAS HEREBY NOTIFIES THE CLAY COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

☒ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 64.572. The date of our hearing is Tuesday, September 19, 2023 at 5:30 p.m. and will be held at City Hall, 427 Court Street, Clay Center, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023.

WITNESS my hand and official seal on Wednesday, July 19, 2023.

(Seal) CITY OF CLAY CENTER Seal KANSAS

Kerry Rozman, City Clerk

Official City and County Newspaper
THE CLAY CENTER DISPATCH
Your source of hometown news

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Clay Center Dispatch
509 Court Street
(785) 632-2127

I, Bailee Liston, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Clay Center Dispatch, a publication that is a "legal newspaper" as that phrase is defined for the city of Clay Center , for the County of Clay, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
8 Aug 2023

Notice ID: DV3pQEXKiKWJ0SCremwg
Publisher ID: D1044
Notice Name: 2024 RNR and Budget Hearing Notice

PUBLICATION FEE: $120.43

I declare (or verify, certify or state) under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Bailee Liston

Agent

ANDREA MACIAS
Notary Public - State of Florida
Commission # HH 70854
Expires on December 10, 2024

VERIFICATION

State of Florida
County of Hernando

Executed on 08/09/2023

Andrea Macias

Notary Public
Notarized online using audio-video communication

Newspaper page size: Width: 11.50 in., Height: 21.00 in.

(Published in The Clay Center Dispatch on Tuesday, August 08, 2023.)

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Clay Center

will meet on September 19, 2023 at 5:30 PM at City Hall, 427 Court, Clay Center, Kansas 67432 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at City Hall, 427 Court, Clay Center, Kansas 67432 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,760,597	55.094	4,389,350	56.619	5,398,450	1,880,448	54.911
Debt Service	98,700	2.769	101,300	2.455	148,750	81,222	2.372
Library	214,717	6.740	227,115	6.147	235,000	216,306	6.316
Industrial	31,250	0.791	25,000	0.689	35,000	33,313	0.973
Special Highway	48,402		100,000		316,598		
Airport	87,583		98,617		144,390		
Connecting Link	1,017		40,000		1,669,836		
Special Improvement	10,000				29,791		
Special Park & Rec	2,151		16,558		24,761		
Wastewater	487,524		527,081		656,965		
Solid Waste/Recycling	361,591		339,024		527,499		
Street Sales Tax	597,598		600,000		1,130,737		
Pool Sales Tax	390,775		426,450		428,650		
Electric System	8,370,621		7,268,050		11,935,500		
Water System	2,639,932		2,656,385		4,149,000		
Non-Budgeted Funds-A	557,660						
Non-Budgeted Funds-B	152,602						
Non-Budgeted Funds-C							
Totals for City	17,812,720	65.394	16,814,930	65.910	26,830,927	2,211,289	64.572
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*63.058*
Recreation	66,336	0.999	69,800	0.997	133,900	68,388	1.997
Totals Includes Recreation	17,879,056	66.393	16,884,730	66.907	26,964,827	2,279,677	66.569
Less: Transfers	317,570		405,000		575,000		
Net Expenditure	17,561,486		16,479,730		26,389,827		
Total Tax Levied	1,907,426		2,159,317		xxxxxxxxxxxxxxxxx		
Assessed Valuation	29,169,188		32,762,377		34,245,504		

Outstanding Indebtedness, January 1,

	2021	2022	2023
G.O. Bonds	6,887,000	6,315,000	5,750,000
Revenue Bonds	0	0	0
Other	452,282	392,714	331,539
Lease Purchase Principal	4,501,172	3,904,913	3,590,678
Total	11,840,454	10,612,627	9,672,217

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Kerry Rozman
City Official Title: City Clerk

Page No.

8:8

Before the Governing Body of the City of Clay Center, Kansas

RESOLUTION NO. 1661

A RESOLUTION OF THE CITY OF CLAY CENTER, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of Clay Center, Kansas was calculated as 63.058 mills by the Clay County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Clay Center, Kansas will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 19, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Clay Center, Kansas having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF CLAY CENTER, KANSAS THAT:

> The City of Clay Center, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 63.058 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

PASSED BY THE COUNCIL AND APPROVED BY THE MAYOR ON SEPTEMBER 19, 2023.

James R. Thatcher, Mayor

Attest:

Kerry Rozman, City Clerk
(SEAL)

CITY OF CLAY CENTER Seal KANSAS

Roll Call Vote

City of Clay Center
Hearing to Exceed Revenue Neutral Rate: September 19, 2023
Resolution No. 1661

Governing Body Member	Yes	No	No Vote
Karla Sweet	X		
Glenn Hoover	X		
Elton Hess	X		
Theresa Charbonneau	X		
Daton Hess	X		
Mike Peerson	X		
Mike Schultze (Absent)			X
Phil Kasper	X		
Total	7		

Attested:

Kerry Rozman, City Clerk

CITY OF CLAY CENTER Seal KANSAS

City of Clay Center 2024

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,854,971	205,994	2,562	2,526	7,796	1,433
Debt Service	80,423	8,931	111	109	338	62
Library	201,370	22,362	278	274	846	155
Industrial	22,553	2,505	31	31	95	17
Recreation	32,659	3,627	45	44	137	25
TOTAL	2,159,317	239,792	2,982	2,940	9,075	1,667

County Treas Motor Vehicle Estimate	239,792				
County Treas Recreational Vehicle Estimate		2,982			
County Treas 16/20M Vehicle Estimate			2,940		
County Treas Commercial Vehicle Tax Estimate				9,075	
County Treas Watercraft Tax Estimate					1,667

Motor Vehicle Factor	0.11105				
Recreational Vehicle Factor		0.00138			
16/20M Vehicle Factor			0.00136		
Commercial Vehicle Factor				0.00420	
Watercraft Factor					0.00077

City of Clay Center 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Airport	60,000	65,000	60,000	12-197
General Fund	Airport Repair Fund	-	60,000	70,000	12-197
General Fund	Street Bldg Mach & Equ	257,570	280,000	445,000	12-1, 117
	Totals	317,570	405,000	575,000	
	Adjustments				
	Adjusted Totals	317,570	405,000	575,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Clay Center

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water GO Refunding Bond	6/3/2020	8/1/2032	1.29	6,060,000	5,110,000	2/1-8/1	2/1-8/1	64,339	485,000	58,115	485,000
Street Improvements	9/5/2019	11/1/2029	2.0-3.0	875,000	640,000	5/1-11/1	11/1	16,300	85,000	13,750	85,000
Total G.O. Bonds					**5,750,000**			**80,639**	**570,000**	**71,865**	**570,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Revolving Loan Fun	5/6/2006	9/1/2027	2.68	855,583	331,539	3/1-9/1	3/1-9/1	8,468	62,825	6,772	64,520
Total Other					**331,539**			**8,468**	**62,825**	**6,772**	**64,520**
Total Indebtedness					**6,081,539**			**89,107**	**632,825**	**78,637**	**634,520**

City of Clay Center

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2023	Payments Due 2023	Payments Due 2024
Swimming Pool Lease Purchase	6/3/2021	120	1.34	3,120,000	2,630,000		
Interest						66,450	58,650
Principal						260,000	270,000
Street Department Building	9/24/2014	240	2.99	600,000	409,212		
Interest						15,017	14,014
Principal						27,608	28,611
Fire Truck	5/19/2021	180	2.99	599,968	551,466		
Interest						16,462	15,478
Principal						33,624	34,607
				Totals	**3,590,678**	**419,161**	**421,360**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2024

Library found in: City of Clay Center
Clay County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem Tax	$201,370	$216,306
Delinquent Tax	$3,000	$3,000
Motor Vehicle Tax	$25,965	$22,362
Recreational Vehicle Tax	$313	$278
16/20M Vehicle Tax	$322	$274
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$230,970	$242,220
Difference in Total Taxes:	$11,250	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$32,762,377	$34,245,504
Did Assessed Valuation Decrease?	No	
Levy Rate	6.147	6.316
Difference in Levy Rate:	0.169	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Clay Center 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	703,885	793,634	856,124
Receipts:			
Ad Valorem Tax	1,578,344	1,854,971	xxxxxxxxxxxxxxxx
Delinquent Tax	23,838	40,000	40,000
Motor Vehicle Tax	213,051	211,805	205,994
Recreational Vehicle Tax	2,703	2,557	2,562
16/20M Vehicle Tax	2,699	2,630	2,526
Commercial Vehicle Tax	8,120	8,510	7,796
Watercraft Tax		828	1,433
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Rental Excise	91	10	10
Local Alcoholic Liquor	13,039	10,929	13,312
Compensating Use Tax	246,721	260,000	275,000
City Sales Tax	1,189,511	1,250,000	1,300,000
Licenses and Fees			
Franchise Fees (gas, cable, phone)	160,736	200,000	200,000
Subsidy Fees (water, electric)	192,280	250,000	250,000
Business Licenses	7,169	11,000	11,000
Dog Licenses	1,023	3,000	3,000
Burial Permits	28,100	42,000	40,000
Building Permits	7,200	15,000	15,000
Municipal Court Fines	41,355	50,000	50,000
Court Training	1,632	2,000	2,000
Camping Fees	860	2,000	2,000
Cemetery Receipts	9,055	25,000	25,000
Pool Receipts	101,543	100,000	110,000
Copies & Miscellaneous	901	1,500	1,500
Rental of Equipment	842	3,000	3,000
Grants and Awards	0	100	100
Reimbursed Expenses	828	20,000	20,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	18,705	85,000	100,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,850,346**	**4,451,840**	**2,681,233**
Resources Available:	**4,554,231**	**5,245,474**	**3,537,357**

City of Clay Center

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	4,554,231	5,245,474	3,537,357
Expenditures:			
ADMINISTRATION:	620,432	630,900	748,000
POLICE:	749,695	874,000	900,000
FIRE:	757,600	824,000	824,000
POOL:	164,064	193,000	206,000
HIGHWAY:	557,650	675,500	712,000
PARK:	296,472	354,500	482,000
CEMETERY:	187,985	226,500	235,500
MUNICIPAL COURT:	129,398	160,950	170,950
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	3,463,296	3,939,350	4,278,450
Transfer to:			
Airport Fund	60,000	65,000	60,000
Airport Repair Fund	0	60,000	70,000
Street Mach Bldg & Equip Fund	186,067	280,000	445,000
NRP	51,234	45,000	50,000
Debt Service	0	0	0
Cash Forward (2024 column)			495,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,760,597**	**4,389,350**	**5,398,450**
Unencumbered Cash Balance Dec 31	793,634	856,124	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	4,177,681	4,466,514	5,398,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,398,450
		Tax Required	1,861,093
	Delinquent Comp Rate:	1.0%	19,355
		Amount of 2023 Ad Valorem Tax	1,880,448

CPA Summary

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
ADMINISTRATION:			
Salaries	147,769	167,000	205,000
Employee Benefits & Taxes	76,698	92,000	123,600
Commodities	56,515	50,500	54,500
Contractual	276,013	313,400	355,900
Capital Outlay	63,437	8,000	9,000
Total	**620,432**	**630,900**	**748,000**
POLICE:			
Salaries	359,689	524,000	529,000
Employee Benefits & Taxes	294,320	221,000	233,000
Commodities	66,681	83,000	87,000
Contractual	18,627	26,000	26,000
Capital Outlay	10,378	20,000	25,000
Total	**749,695**	**874,000**	**900,000**
FIRE:			
Salaries	366,160	365,000	367,000
Employee Benefits & Taxes	185,154	218,000	218,000
Commodities	128,585	123,000	120,000
Contractual	16,045	18,000	19,000
Capital Outlay	61,656	100,000	100,000
Total	**757,600**	**824,000**	**824,000**
POOL:			
Salaries	96,281	115,500	120,500
Contractual	29,943	36,000	44,000
Commodities	37,840	40,500	40,500
Capital Outlay	0	1,000	1,000
Total	**164,064**	**193,000**	**206,000**
HIGHWAY:			
Salaries	170,090	195,000	200,000
Employee Benefits & Taxes	144,566	169,500	185,500
Commodities	128,481	171,000	181,500
Contractual	9,660	17,000	22,000
Capital Outlay	104,853	123,000	123,000
Total	**557,650**	**675,500**	**712,000**
PARK:			
Salaries	125,966	155,000	170,000
Employee Benefits & Taxes	83,416	117,000	136,000
Commodities	62,553	36,000	129,500
Contractual	11,426	16,500	16,500
Capital Outlay	13,111	30,000	30,000
Total	**296,472**	**354,500**	**482,000**
CEMETERY:			
Salaries	93,170	105,000	110,000
Employee Benefits & Taxes	49,950	59,000	63,000
Commodities	26,437	34,000	34,000
Contractual	8,678	13,500	13,500
Capital Outlay	9,750	15,000	15,000
Total	**187,985**	**226,500**	**235,500**
MUNICIPAL COURT:			
Salaries	39,924	50,000	50,000
Employee Benefits & Taxes	20,523	25,000	30,000
Commodities	4,816	5,950	5,950
Contractual	63,885	80,000	85,000
Capital Outlay	250		
Total	**129,398**	**160,950**	**170,950**
Page 1 - Total	**3,463,296**	**3,939,350**	**4,278,450**

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	0	0	0
Page 1 -Total	**3,463,296**	**3,939,350**	**4,278,450**
Grand Total	**3,463,296**	**3,939,350**	**4,278,450**

(Note: Should agree with general sub-totals.)

City of Clay Center 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	79,946	70,978	60,357
Receipts:			
Ad Valorem Tax	79,327	80,423	xxxxxxxxxxxxxxxx
Delinquent Tax	1,146	1,200	1,150
Motor Vehicle Tax	11,110	11,000	8,931
Recreational Vehicle Tax	141	150	111
16/20M Vehicle Tax	152	150	109
Commercial Vehicle Tax	425	450	338
Watercraft Tax	0	0	62
Rental Excise Tax	6	6	6
NRP	-2,575	-2,700	-2,700
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**89,732**	**90,679**	**8,007**
Resources Available:	**169,678**	**161,657**	**68,364**
Expenditures:			
Bond Principal	80,000	85,000	85,000
Bond Interest	18,700	16,300	13,750
Reserve			50,000
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**98,700**	**101,300**	**148,750**
Unencumbered Cash Balance Dec 31	70,978	60,357	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	168,700	161,300	148,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	148,750
		Tax Required	80,386
	Delinquent Comp Rate:	1.0%	836
		Amount of 2023 Ad Valorem Tax	**81,222**

CPA Summary

City of Clay Center 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	193,088	201,370	xxxxxxxxxxxxxxxx
Delinquent Tax	2,692	3,000	3,000
Motor Vehicle Tax	23,687	25,965	22,362
Recreational Vehicle Tax	300	313	278
16/20M Vehicle Tax	304	322	274
Commercial Vehicle Tax	904	1,041	846
Watercraft Tax	0	101	155
Rental Excise Tax	10	3	5
NRP	(6,268)	-5,000	-6,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**214,717**	**227,115**	**20,920**
Resources Available:	**214,717**	**227,115**	**20,920**
Expenditures:			
Appropriations	214,717	227,115	235,000
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**214,717**	**227,115**	**235,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	216,300	227,115	235,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	235,000
		Tax Required	214,080
	Delinquent Comp Rate:	1.0%	2,226
		Amount of -1 Ad Valorem Tax	216,306

Adopted Budget **Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,610	15,279	20,788
Receipts:			
Ad Valorem Tax	28,619	32,659	xxxxxxxxxxxxxxxx
Delinquent Tax	405	550	550
Motor Vehicle Tax	3,791	3,837	3,627
Recreational Vehicle Tax	48	46	45
16/20M Vehicle Tax	48	48	44
Commercial Vehicle Tax	145	154	137
Watercraft Tax	0	15	25
Rental Excise Tax	2	0	0
Program Fees	24,904	30,000	32,000
Miscellaneous	9,043	8,000	9,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**67,005**	**75,309**	**45,428**
Resources Available:	**81,615**	**90,588**	**66,216**
Expenditures:			
Personnel Services	17,101	19,000	26,100
Program Expenses	34,397	35,000	81,000
Commodities			
Contractual	13,909	15,000	26,000
Capital Outlay			
NRP	929	800	800
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**66,336**	**69,800**	**133,900**
Unencumbered Cash Balance Dec 31	15,279	20,788	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	83,250	99,728	133,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	133,900
		Tax Required	67,684
	Delinquent Comp Rate:	1.0%	704
		Amount of 2023 Ad Valorem Tax	68,388

CPA Summary

City of Clay Center 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,973	0	0
Receipts:			
Ad Valorem Tax	22,661	22,553	xxxxxxxxxxxxxxxx
Delinquent Tax	336	400	350
Motor Vehicle Tax	2,768	2,837	2,505
Recreational Vehicle Tax	35	37	31
16/20M Vehicle Tax	41	38	31
Commercial Vehicle Tax	105	122	95
Watercraft Tax	0	12	17
Rental Excise Tax	1	1	1
NRP	-735	-1,000	-1,000
Transfer In	65		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,277**	**25,000**	**2,030**
Resources Available:	31,250	25,000	2,030
Expenditures:			
Appropriations	31,250	25,000	35,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,250**	**25,000**	**35,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	31,250	25,000	35,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	32,970
		Delinquent Comp Rate: 1.0%	343
		Amount of 2023 Ad Valorem Tax	33,313

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Clay Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	118,689	180,248	188,828
Receipts:			
State of Kansas Gas Tax	109,961	108,580	107,770
County Transfers Gas		0	0
Reimbursements			20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**109,961**	**108,580**	**127,770**
Resources Available:	**228,650**	**288,828**	**316,598**
Expenditures:			
Appropriations	48,402	100,000	316,598
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**48,402**	**100,000**	**316,598**
Unencumbered Cash Balance Dec 31	180,248	188,828	0
2022/2023/2024 Budget Authority Amount	181,642	238,489	316,598

Adopted Budget **Airport**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	35,610	28,007	34,390
Receipts:			
Transfer from General Fund	60,000	65,000	70,000
Land Leases	11,076	15,000	15,000
Fuel Sales	8,904	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,980**	**105,000**	**110,000**
Resources Available:	**115,590**	**133,007**	**144,390**
Expenditures:			
Commodities	35,982	22,000	37,000
Contractual	51,601	76,617	107,390
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**87,583**	**98,617**	**144,390**
Unencumbered Cash Balance Dec 31	28,007	34,390	0
2022/2023/2024 Budget Authority Amount	96,267	166,343	144,390

CPA Summary

City of Clay Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Connecting Link**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	102,073	149,836	169,836
Receipts:			
Connecting Link Distributions	48,780	60,000	1,500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,780**	**60,000**	**1,500,000**
Resources Available:	**150,853**	**209,836**	**1,669,836**
Expenditures:			
Construction Costs	1,017	40,000	1,669,836
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,017**	**40,000**	**1,669,836**
Unencumbered Cash Balance Dec 31	149,836	169,836	0
2022/2023/2024 Budget Authority Amoun	555,172	842,073	1,669,836

Adopted Budget **Special Improvement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	39,791	29,791	29,791
Receipts:			
Receipts:	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**39,791**	**29,791**	**29,791**
Expenditures:			
Construction Costs	10,000	0	29,791
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,000**	**0**	**29,791**
Unencumbered Cash Balance Dec 31	29,791	29,791	0
2022/2023/2024 Budget Authority Amoun	39,791	29,791	29,791

CPA Summary

City of Clay Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Park & Rec**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,190	17,078	11,449
Receipts:			
Local Alcohol Tax	13,039	10,929	13,312
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,039**	**10,929**	**13,312**
Resources Available:	**19,229**	**28,007**	**24,761**
Expenditures:			
Appropriations	2,151	16,558	24,761
Capital Outlay			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,151**	**16,558**	**24,761**
Unencumbered Cash Balance Dec 31	17,078	11,449	0
2022/2023/2024 Budget Authority Amount	14,406	16,558	24,761

Adopted Budget **Wastewater**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	104,486	88,046	83,965
Receipts:			
Wastewater Collections	398,109	450,000	500,000
Revolving Loan Collections	72,000	72,000	72,000
Reimbursed Expenses	975	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**471,084**	**523,000**	**573,000**
Resources Available:	**575,570**	**611,046**	**656,965**
Expenditures:			
Salaries	150,045	165,000	168,000
Employee Benefits & Taxes	122,627	139,288	154,000
Commodities	73,338	69,000	114,000
Contractual	70,244	67,500	73,500
Debt Service	71,270	71,293	71,292
Capital Outlay	0	15,000	76,173
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**487,524**	**527,081**	**656,965**
Unencumbered Cash Balance Dec 31	88,046	83,965	0
2022/2023/2024 Budget Authority Amount	501,780	636,706	656,965

CPA Summary

City of Clay Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste/Recycling**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	384,159	300,523	244,499
Receipts:			
Collections	260,931	265,000	265,000
Equipment Replacement	16,655	18,000	18,000
Reimbursed Expenses	369		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**277,955**	**283,000**	**283,000**
Resources Available:	**662,114**	**583,523**	**527,499**
Expenditures:			
Salaries	111,227	121,000	126,000
Employee Benefits & Taxes	80,907	90,824	100,500
Commodities	24,750	27,000	51,000
Contractual Services	63,707	70,200	70,200
Capital Outlay	81,000	30,000	179,799
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**361,591**	**339,024**	**527,499**
Unencumbered Cash Balance Dec 31	300,523	244,499	0
2022/2023/2024 Budget Authority Amount	553,372	475,709	527,499

Adopted Budget **Street Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	267,709	230,737	380,737
Receipts:			
Sales Tax Receipts	560,626	750,000	750,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**560,626**	**750,000**	**750,000**
Resources Available:	**828,335**	**980,737**	**1,130,737**
Expenditures:			
Street Repair Expenses	597,598	600,000	1,130,737
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**597,598**	**600,000**	**1,130,737**
Unencumbered Cash Balance Dec 31	230,737	380,737	0
2022/2023/2024 Budget Authority Amount	975,933	910,709	1,130,737

CPA Summary

City of Clay Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Pool Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	753,508	923,359	1,246,909
Receipts:			
Sales Tax Receipts	560,626	750,000	750,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**560,626**	**750,000**	**750,000**
Resources Available:	**1,314,134**	**1,673,359**	**1,996,909**
Expenditures:			
Lease Payment to PBC			
Interest	74,100	66,450	58,650
Principal	255,000	260,000	270,000
Pool Maintenance	61,675	100,000	100,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**390,775**	**426,450**	**428,650**
Unencumbered Cash Balance Dec 31	923,359	1,246,909	1,568,259
2022/2023/2024 Budget Authority Amoun	429,100	426,450	428,650

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amoun	0	0	0

CPA Summary

City of Clay Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric System**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,251,155	3,178,134	5,116,993
Receipts:			
Sale of Electricity	7,171,552	8,215,706	9,950,000
Penalties	55,477	65,891	75,000
Sales Tax	234,866	274,520	400,000
Street Lighting	102,989	110,668	120,000
TC Debt Service Collections	292,611	270,103	270,500
Service to Water Dept	118,301	110,990	200,000
Proceeds on Bond Issue & Loans Borrowed	0	0	
TC Franchis Fee	0	0	90,000
Flexible Spending Account	230,271	0	85,000
Interest on Idle Funds	13,537	91,459	95,000
Miscellaneous	77,996	67,572	150,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,297,600**	**9,206,909**	**11,435,500**
Resources Available:	**11,548,755**	**12,385,043**	**16,552,493**
Expenditures:			
Production Expenses	5,727,017	4,751,251	7,745,000
Transmission & Distribution Expenses	659,752	645,395	910,000
Commercial & General Expenses	1,106,992	890,556	1,400,000
Capital Outlay	5,027	251,328	750,000
Debt Service	270,102	270,000	270,500
Transfer to General Fund	367,542	185,000	285,000
Sales Tax	234,189	274,520	400,000
Flexible Spending Account	0		85,000
TC Franchise Fee	0		90,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,370,621**	**7,268,050**	**11,935,500**
Unencumbered Cash Balance Dec 31	3,178,134	5,116,993	4,616,993
2022/2023/2024 Budget Authority Amount	12,306,500	11,500,500	11,935,500

CPA Summary

City of Clay Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water System**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,498,045	1,541,851	1,505,548
Receipts:			
Sale of Water	1,742,150	1,621,988	2,765,000
Water Tower Rental	7,260	18,150	7,500
Fire Hydrant Rental	9,612	9,612	10,500
Wastewater Collections	484,717	593,170	641,000
Refuse Collections	289,232	289,109	315,000
Service Charges	6,200	0	25,000
Park Improvement	0	0	150,000
Transfer Service Fee	112,480	0	40,000
Interest on Idle Funds	7,484	43,553	45,000
Flexible Spending Account	0	0	40,000
Miscellaneous	24,603	44,500	75,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,683,738**	**2,620,082**	**4,114,000**
Resources Available:	**4,181,783**	**4,161,933**	**5,619,548**
Expenditures:			
Production Expenses	329,444	329,228	465,000
Transmission & Distribution Expenses	319,398	301,049	645,000
Commercial & General Expenses	488,747	406,828	740,000
Capital Outlay	135,721	161,700	600,000
Bond Issue	0	0	0
Debt Service	567,224	581,000	610,000
Transfer to General Fund	55,403	53,380	75,000
Wastewater Collections	466,409	522,744	641,000
Refuse Collections	277,586	277,342	315,000
Sales Tax	0	23,114	18,000
Flexible Spending Account	0		40,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,639,932**	**2,656,385**	**4,149,000**
Unencumbered Cash Balance Dec 31	1,541,851	1,505,548	1,470,548
2022/2023/2024 Budget Authority Amount	3,889,000	3,961,000	4,149,000

CPA Summary

City of Clay Center

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA		**Street Bldg Mach & Equi**		**Pool CIP**		**Airport Repair Fund**		**Employee Insurance**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	303,921	Cash Balance Jan 1	626,785	Cash Balance Jan 1	41,408	Cash Balance Jan 1	32,240	Cash Balance Jan 1	134,565	1,138,919
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Treasury Distribution	303,921	Sale of Equipment	785			FAA Grant	183,869	Reimbursements	729	
		Donations	2,250							
		Miscellaneous	18,972							
		Transfers In	197,570							
Total Receipts	303,921	Total Receipts	219,577	Total Receipts	0	Total Receipts	183,869	Total Receipts	729	708,096
Resources Available:	607,842	Resources Available:	846,362	Resources Available:	41,408	Resources Available:	216,109	Resources Available:	135,294	1,847,015
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	47,659	Capital Outlay	137,996	Contractual Services	3,480	Contractual Services	261,082	Contractual Services	875	
Capital Outlay	46,312	Commodities	60,256							
Total Expenditures	93,971	Total Expenditures	198,252	Total Expenditures	3,480	Total Expenditures	261,082	Total Expenditures	875	557,660
Cash Balance Dec 31	513,871	Cash Balance Dec 31	648,110	Cash Balance Dec 31	37,928	Cash Balance Dec 31	-44,973	Cash Balance Dec 31	134,419	**1,289,355** **
							See Tab B			**1,289,355** **

**Note: These two block figures should agree.

CPA Summary

City of Clay Center

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Perpetual Care		**Crimestoppers**		**Animal Shelter**		**Zoo Improvements**		**FSA**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	145,152	Cash Balance Jan 1	92	Cash Balance Jan 1	2,446	Cash Balance Jan 1	288,876	Cash Balance Jan 1	4,212	440,778
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Perpetual Care Pmts	945	Fines	5			Contributions	73,551	Miscellaneous	503	
Total Receipts	945	Total Receipts	5	Total Receipts	0	Total Receipts	73,551	Total Receipts	503	75,004
Resources Available:	146,097	Resources Available:	97	Resources Available:	2,446	Resources Available:	362,427	Resources Available:	4,715	515,782
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Contractual Services	40,025			
						Transfers Out	112,577			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	152,602	Total Expenditures	0	152,602
Cash Balance Dec 31	146,097	Cash Balance Dec 31	97	Cash Balance Dec 31	2,446	Cash Balance Dec 31	209,825	Cash Balance Dec 31	4,715	**363,180** **
										363,180 **

**Note: These two block figures should agree.

CPA Summary

City of Clay Center

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Undercover Account		**CDBG**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,590	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		2,590
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	2,590	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	2,590
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	2,590	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**2,590** **
										2,590 **

**Note: These two block figures should agree.

CPA Summary