CITY OF ARMA, KANSAS

For the Year Ended December 31, 2022

Regulatory Basis Financial Statements and
Independent Auditors' Report with
Regulatory-Required Supplemental Information

CITY OF ARMA, KANSAS

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Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Arma, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of the City of Arma, Kansas as of and for the year ended December 31, 2022 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, 2022 or changes in financial positions 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 of Arma as of December 31, 2022 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 of Arma, 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 of Arma 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.

Management's Responsibility for the Financial Statements
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 to meet the financial reporting requirements of the State of Kansas. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's 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

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)
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.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis and individual fund Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and although it is not a required part of the basic financial statement, the information is 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 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.

Prior Year Comparative Numbers
The 2021 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2021 financial statement upon which we rendered an unqualified opinion dated July 25, 2022. The 2021 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

June 7, 2023
Fort Scott, Kansas

CITY OF ARMA, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis

For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Cash Balance December 31, 2022
General Fund	$ 394,849.23	$ 673,771.43	$ 605,466.32	$ 463,154.34	$ -	$ 463,154.34
Special Purpose Funds:						
Employee Benefits	81,190.05	268,554.95	200,832.76	148,912.24	-	148,912.24
Special Streets	32,236.09	43,934.96	76,171.05	-	-	-
Special Parks and Recreation	8,916.84	1,030.00	116.60	9,830.24	-	9,830.24
Library	662.78	40,079.86	40,000.00	742.64	-	742.64
Equipment Reserve	27,939.49	20,000.00	-	47,939.49	-	47,939.49
Capital Improvement	65,375.92	-	-	65,375.92	-	65,375.92
Business Funds:						
Electric Utility	857,724.90	1,668,330.14	1,460,214.77	1,065,840.27	57,866.62	1,123,706.89
Water Utility	291,244.72	384,842.65	324,195.02	351,892.35	-	351,892.35
Sewer Utility	28,982.64	197,313.03	123,189.21	103,106.46	-	103,106.46
Electric, Water, & Sewer System Depreciation and Surplus	348,789.35	521,602.50	601,116.03	269,275.82	-	269,275.82
Meter Deposits	-	20,861.42	20,861.42	-	93,440.06	93,440.06
Total Primary Government	2,137,912.01	3,840,320.94	3,452,163.18	2,526,069.77	151,306.68	2,677,376.45
Related Municipal Entity:						
Arma Public Library	35,045.12	62,741.13	49,027.28	48,758.97	-	48,758.97
Total Reporting Entity	$ 2,172,957.13	$ 3,903,062.07	$ 3,501,190.46	$ 2,574,828.74	$ 151,306.68	$ 2,726,135.42

Composition of Cash:	
General checking account	$ 2,323,433.41
Certificates of deposit and savings accounts	353,843.04
Petty cash	100.00
Totals - Primary Government	2,677,376.45
Related Entity: Arma Public Library: Bank accounts	48,758.97
Total Reporting Entity	$ 2,726,135.42

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

NOTES TO THE FINANCIAL STATEMENT
For the Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of the City of Arma, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas.

Reporting Entity
The City of Arma, Kansas is a municipal corporation governed by an elected five-member City Council. This financial statement represents the City of Arma, Kansas, (the primary government) and its related entity. Related municipal entities may be included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

The following is a brief review of related entities:

- Library Board -- The City of Arma, Kansas, 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. Complete financial records for the Library Board can be reviewed at the Library in Arma, Kansas.

There are no other separate entities related to the City which should be accounted for in the City's financial statements.

Basis of Presentation - Fund Accounting
A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restriction, or limitations.

The following types of funds comprise the financial activities of the City of Arma:

GOVERNMENTAL FUNDS

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

Special Purposes Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)
Basis of Presentation - Fund Accounting (Continued)

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

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The 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 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 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.

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

Kansas Statutes require the City to hold a revenue neutral rate hearing if the tax revenue exceeds the revenue neutral rate. The revenue neutral rate hearing must be on or before September 20th if the city plans to raise property taxes over the revenue neutral amount. The City did hold a revenue neutral rate hearing before adoption of the budget for the year being audited.

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 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.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)
Budgetary Information (Continued)

All legal annual operating budgets are prepared using the Regulatory basis of accounting, in which revenues are recognized when cash is received and the expenditures include disbursements, 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 projects funds, fiduciary permanent funds, and the following funds:

Equipment Reserve Fund
Capital Improvement Fund
Meter Deposits Fund

Spending in funds, which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Compensated Absences
All regular full-time employees are eligible for vacation benefits. Employees are not allowed to accumulate and carry forward vacation benefits past the end of the employee's anniversary date. Any unused benefits are paid to the employee. New employees must work a minimum of six months to utilize earned vacation benefits. Unused vacation benefits are paid to employees when employment with the City terminates.

All regular full-time employees are also eligible for sick leave benefits. Employees accrue sick leave at the rate of 12 days per year with a maximum accumulation of 60 days. Unused sick leave benefits are lost to employees when employment with the City terminates, for reasons other then retirement due to age or illness. Employees who retire may be paid for up to 30 days of accumulated sick leave.

The City accrues a liability for compensated absences which meet the following criteria:

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material.

In accordance with the above criteria, the City has not shown the liability for vacation pay as a long-term liability since the amounts are not material.

Pension Plan
Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer statewide pension plan. The City's policy is to fund all pension costs incurred. Such costs to be funded are actuarially determined annually by the State.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Termination and Post Employment Benefits

No termination benefits are provided to City employees when employment with the City ends except as required by Federal or State law.

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 local government 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 these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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. There is no cost to the City under this program.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

This financial statement and the regulatory-required supplementary information is designed to show compliance with the cash basis and budget laws of Kansas. The City was in apparent compliance with these laws.

3. DEPOSITS AND INVESTMENTS WITH FINANCIAL INSTITUTIONS

The Statutes of the State of Kansas allow Kansas municipalities to invest in savings accounts, certificates of deposit and United States Treasury Obligations. As of and during the year ended December 31, 2022, the City's funds were invested in an interest-bearing money market checking account and certificates of deposit, which are acceptable investments in accordance with Kansas statutes.

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 WITH FINANCIAL INSTITUTIONS (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. The rating of the City's investments is noted above.

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 required coverage is 50%.

At December 31, 2022 the City's carrying amount of deposits was $2,677,376.45 and the bank balance was $2,732,486.50. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $403,863.41 was covered by federal depository insurance, and $2,328,623.09 was collateralized with securities held by the pledging financial institutions' agents in the City's name with a market value of $2,726,390.79.

4. PENSION PLAN

General Information about the 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 publically 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% 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 1.0% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.90% for the year ended December 31, 2022. Contributions to the pension plan from the City were $45,861.43 for the year ended December 31, 2022.

4. PENSION PLAN (Continued)

Net Pension Liability

At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was $487,628. The total net pension liability as of June 30, 2021 was $10,612,481,190. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 nonemployer 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 these financial statements.

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.

5. CONCENTRATION OF CREDIT RISK – MAJOR SUPPLIERS

The City purchases electricity for resale from two major suppliers. In 2022, the cost of electricity purchased was $767,178.04.

The City purchases water for resale from one major supplier. In 2022, the cost of water purchased was $122,931.53.

6. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, injuries to employees, employees' health and life, and natural disasters. The City continues to carry commercial insurance for these risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

7. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Equipment Reserve	K.S.A. 12-1,117	$20,000.00
Sewer Utility	Electric Water & Sewer System Depreciation & Surplus	K.S.A. 12-825d	36,000.00
Electric Utility	Electric Water & Sewer System Depreciation & Surplus	K.S.A. 12-825d	168,000.00
Water Utility	Electric Water & Sewer System Depreciation & Surplus	K.S.A. 12-825d	48,000.00
Electric Water & Sewer System Depreciation & Surplus	Employee Benefit	K.S.A. 12-825d	156,000.00
Electric Water & Sewer System Depreciation & Surplus	Library Fund	K.S.A. 12-825d	18,000.00
Electric Utility	Employee Benefit	K.S.A. 12-825d	36,000.00
Sewer Utility	Employee Benefit	K.S.A. 12-825d	12,000.00
Water Utility	Employee Benefit	K.S.A. 12-825d	12,000.00
Electric Water & Sewer System Depreciation & Surplus	General	K.S.A. 12-825d	60,000.00

8. CONTINGENCIES

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the City.

9. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2022 through June 7, 2023, the date the financial statement was available for issue. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

10. LONG-TERM OBLIGATIONS

The City signed an agreement with Crawford County Rural Fire District #2 to pay 25% of the Fire District's annual debt service on General Obligation Bonds issued in 2009. The bonds are an obligation of the Fire District, but the City has agreed to pay 25% of the annual debt service on the bonds in return for allowing the City to share a portion of the fire building built with the bond proceeds. The requirement requires annual payments of approximately $10,000 a year through December 2, 2039.

The following pages provide details regarding the City's Long-Term debt obligations including activity for the year and future maturities.

10. LONG TERM OBLIGATIONS (Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
Emergency Note from the State of Kansas									
2021 Note	0.25%	3/9/2021	401,281	1/1/2031	$ 370,790.21	$ -	$ 40,788.28	$ 330,001.93	$ 888.76
					370,790.21	-	40,788.28	330,001.93	888.76
Capital Lease Agreements									
Bobcat Loader	2.49%	11/20/2017	29,890	6/1/2024	6,222.36	-	6,222.36	-	160.65
Vermeer Tractor	2.20%	8/3/2020	45,020	8/3/2024	34,129.80	-	11,129.87	22,999.93	751.10
Electric Station	2.28%	12/17/2021	397,904	9/18/2031	397,904.17	-	35,827.70	362,076.47	9,198.22
					438,256.33	-	53,179.93	385,076.40	10,109.97
					$ 809,046.54	$ -	$ 93,968.21	$ 715,078.33	$ 10,998.73

	2023	2024	2025	2026	2027	2028 2032	Totals
PRINCIPAL							
Emergency Note from the State of Kansas							
2021 Note	$ 40,890.35	$ 40,992.67	$ 41,095.25	$ 41,198.09	$ 41,301.18	$124,524.39	$ 330,001.93
Total GO Bonds	40,890.35	40,992.67	41,095.25	41,198.09	41,301.18	124,524.39	330,001.93
Capital Lease Agreements							
Vermeer Tractor	11,374.80	11,625.13	-	-	-	-	22,999.93
Electric Station	36,655.92	37,482.67	38,369.76	39,256.74	40,164.22	170,147.10	362,076.41
Total Capital Leases	48,030.72	49,107.80	38,369.76	39,256.74	40,164.22	170,147.10	385,076.34
Total Principal	88,921.07	90,100.47	79,465.01	80,454.83	81,465.40	294,671.49	715,078.27
INTEREST							
Emergency Note from the State of Kansas							
2021 Note	$ 786.69	$ 684.37	$ 581.79	$ 478.95	$ 375.86	$ 506.47	$ 3,414.13
Total GO Bonds	786.69	684.37	581.79	478.95	375.86	506.47	3,414.13
Capital Lease Agreements							
Vermeer Tractor	506.17	255.84	-	-	-	-	762.01
Electric Station	8,370.00	7,543.25	6,656.16	5,769.18	4,861.70	9,956.58	43,156.87
Total Capital Leases	8,876.17	7,799.09	6,656.16	5,769.18	4,861.70	9,956.58	43,918.88
Total Interest	9,662.86	8,483.46	7,237.95	6,248.13	5,237.56	10,463.05	47,333.01
Total Principal & Interest	$ 98,583.93	$ 98,583.93	$ 86,702.96	$ 86,702.96	$ 86,702.96	$305,134.54	$ 762,411.28

CITY OF ARMA, KANSAS

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended December 31, 2022

Schedule 1

CITY OF ARMA, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 794,570.00	$ -	$ 794,570.00	$ 605,466.32	$ (189,103.68)
Special Revenue Funds:					
Employee Benefits	276,500.00	-	276,500.00	200,832.76	(75,667.24)
Special Streets	81,377.00	-	81,377.00	76,171.05	(5,205.95)
Special Parks and Recreation	8,300.00	-	8,300.00	116.60	(8,183.40)
Library	40,000.00	-	40,000.00	40,000.00	-
Enterprise Funds:					
Electric Utility	1,754,812.00	-	1,754,812.00	1,460,214.77	(294,597.23)
Water Utility	392,600.00	-	392,600.00	324,195.02	(68,404.98)
Sewer Utility	197,535.00	-	197,535.00	123,189.21	(74,345.79)
Electric, Water, and Sewer System Depreciation and Surplus	484,116.00	161,250.00	645,366.00	601,116.03	(44,249.97)
	$ 4,029,810.00	$ 161,250.00	$ 4,191,060.00	$ 3,431,301.76	$ (759,758.24)

CITY OF ARMA, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Taxes				
Ad valorem property	$ 117,039.43	$ 107,004.06	$ 106,937.00	$ 67.06
Delinquent	5,073.59	7,513.60	1,973.00	5,540.60
Motor vehicle	38,109.80	34,013.94	33,359.00	654.94
Sales tax	292,408.64	307,785.39	300,000.00	7,785.39
Utility franchise taxes	44,390.17	52,120.48	40,600.00	11,520.48
Special assessments	1,200.00	100.00	1,000.00	(900.00)
Intergovernmental				
Liquor tax	650.93	483.26	646.00	(162.74)
Crime Victims grant	-	200.00	-	200.00
Licenses and Fees	2,655.00	2,435.00	2,000.00	435.00
Fines	67,676.36	52,989.29	10,000.00	42,989.29
Charges for Services				
Swimming pool receipts	3,748.00	2,621.13	3,500.00	(878.87)
City park	517.71	-	8,000.00	(8,000.00)
Use of Money and Property				
Interest income	3,824.39	3,250.67	4,620.00	(1,369.33)
Other Receipts				
Insurance reimbursements	-	-		-
Other reimbursements	19.75	54.50	800.00	(745.50)
Miscellaneous	12,815.99	43,200.11	8,000.00	35,200.11
Operating Transfers from Electric, Water, and Sewer System Depreciation and Surplus Fund	-	60,000.00	60,000.00	-
Total Receipts	590,129.76	673,771.43	$ 581,435.00	$ 92,336.43

CITY OF ARMA, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures				
General Government				
Personal services	$ 31,854.43	$ 15,949.97	$ 64,000.00	$ (48,050.03)
Contractual services	29,873.67	37,415.35	14,000.00	23,415.35
Commodities	59,948.76	103,333.22	66,500.00	36,833.22
Capital Outlay	15,382.82	-	-	-
Street Department				
Contractual services	-	1,285.08	85,000.00	(83,714.92)
Fire Department				
Personal services	25,338.63	40,982.84	47,000.00	(6,017.16)
Contractual services	3,473.06	2,699.59	6,000.00	(3,300.41)
Commodities	13,575.48	6,255.67	11,000.00	(4,744.33)
Capital Outlay	18,121.60	45,710.79	55,000.00	(9,289.21)
Recreation Department				
Personal services	16,046.74	23,427.00	20,000.00	3,427.00
Contractual services	201.80	207.36	1,320.00	(1,112.64)
Commodities	4,899.27	12,399.78	21,000.00	(8,600.22)
Park Department				
Contractual services	2,869.50	141.05	5,050.00	(4,908.95)
Commodities	2,880.82	1,439.40	18,000.00	(16,560.60)
Police				
Personal services	228,691.89	225,472.09	246,800.00	(21,327.91)
Contractual services	6,331.00	4,880.18	8,000.00	(3,119.82)
Commodities	25,736.47	25,390.92	18,500.00	6,890.92
Capital Outlay	54,247.93	33,875.81	85,500.00	(51,624.19)
Ainmal Control				
Contractual services	2,917.38	4,600.22	1,900.00	2,700.22
Operating Transfers to Other Funds				
Equipment Reserve	-	20,000.00	20,000.00	-
Debt Service on Capital Lease	-	-	-	-
Total Expenditures	542,391.25	605,466.32	$ 794,570.00	$ (189,103.68)
Receipts Over (Under) Expenditures	47,738.51	68,305.11		
Unencumbered Cash, Beginning	347,110.72	394,849.23		
Unencumbered Cash, Ending	$ 394,849.23	$ 463,154.34		

CITY OF ARMA, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Taxes				
Ad valorem property	$ 29,716.23	$ 39,635.40	$ 39,608.00	$ 27.40
Delinquent	1,477.34	1,328.74	-	1,328.74
Motor vehicle	8,119.05	8,972.53	8,470.00	502.53
Other Receipts				
Miscellaneous	2,789.58	2,618.28	-	2,618.28
Operating Transfers from Other Funds				
Electric Utility	36,000.00	36,000.00	36,000.00	-
Water Utility	12,000.00	12,000.00	12,000.00	-
Sewer Utility	12,000.00	12,000.00	12,000.00	-
Electric Water, & Sewer System Depreciation and Surplus	156,000.00	156,000.00	156,000.00	-
Total Cash Receipts	258,102.20	268,554.95	$264,078.00	$ 4,476.95
Expenditures				
General Government				
Personal services				
Health insurance	142,212.04	139,640.49	$ 208,000.00	$ (68,359.51)
Social security	21,590.26	23,473.55	21,000.00	2,473.55
Retirement	18,240.93	19,415.93	20,000.00	(584.07)
Workers' compensation	19,321.00	17,681.00	20,000.00	(2,319.00)
Unemployment	585.94	621.79	1,000.00	(378.21)
Insurance reserve	7,686.27	-	6,500.00	(6,500.00)
Total Expenditures	209,636.44	200,832.76	$ 276,500.00	$ (75,667.24)
Receipts Over (Under) Expenditures	48,465.76	67,722.19		
Unencumbered Cash, Beginning	32,724.29	81,190.05		
Unencumbered Cash, Ending	$ 81,190.05	$ 148,912.24		

CITY OF ARMA, KANSAS
SPECIAL STREETS FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Intergovernmental				
State special highway	$ 41,100.88	$ 38,103.69	$ 36,520.00	$ 1,583.69
County equalization	4,320.36	5,106.47	1,580.00	3,526.47
KDOT	30,829.19	-	-	-
Other Receipts				
Miscellaneous	416.85	724.80	-	724.80
Total Cash Receipts	76,667.28	43,934.96	$ 38,100.00	$ 5,834.96
Expenditures				
Highway and Streets				
Commodities	38,408.18	44,483.77	$ 65,000.00	$ (20,516.23)
Capital outlay	48,696.43	25,304.27	10,000.00	15,304.27
Debt Service on Capital Lease	6,377.30	6,383.01	6,377.00	6.01
Subtotal			81,377.00	
Adjustments for Budget Credits				
Reimbursement from KDOT	-	-	-	-
Total Expenditures	93,481.91	76,171.05	$81,377.00	$ (5,205.95)
Receipts Over (Under) Expenditures	(16,814.63)	(32,236.09)		
Unencumbered Cash, Beginning	49,050.72	32,236.09		
Unencumbered Cash, Ending	$ 32,236.09	$ -		

CITY OF ARMA, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Intergovernmental				
Special liquor tax	$ 98.17	$ -	$ 646.00	$ (646.00)
Other Receipts				
Miscellaneous	772.50	1,030.00	3,700.00	(2,670.00)
Total Cash Receipts	870.67	1,030.00	$ 4,346.00	-$3,316.00
Expenditures				
Culture and Recreation				
Commodities	-	116.60	$ 8,300.00	$ (8,183.40)
Total Expenditures	-	116.60	$ 8,300.00	$ (8,183.40)
Receipts Over (Under) Expenditures	870.67	913.40		
Unencumbered Cash, Beginning	8,046.17	8,916.84		
Unencumbered Cash, Ending	$ 8,916.84	$ 9,830.24		

CITY OF ARMA, KANSAS
LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Taxes				
Current Ad Valorem	$ 15,906.67	$ 16,456.66	$ 16,447.00	$ 9.66
Delinquent taxes	711.21	1,031.52	95.00	936.52
Motor vehicle	5,010.91	4,591.68	4,534.00	57.68
Other Receipts				
Miscellaneous	-	-		-
Operating Transfers from Other Funds				
Electric Water, & Sewer System				
Depreciation and Surplus Fund	19,000.00	18,000.00	18,000.00	-
Total Cash Receipts	40,628.79	40,079.86	$ 39,076.00	$ 1,003.86
Expenditures				
Cultural and Recreational				
Library Appropriation	40,000.00	40,000.00	$ 40,000.00	$ -
Total Expenditures	40,000.00	40,000.00	$ 40,000.00	$ -
Receipts Over (Under) Expenditures	628.79	79.86		
Unencumbered Cash, Beginning	33.99	662.78		
Unencumbered Cash, Ending	$ 662.78	$ 742.64		

CITY OF ARMA, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers From Other Funds		
General	$ -	$ 20,000.00
Electric Water, & Sewer System Depreciation and Surplus	-	-
Total Cash Receipts	-	20,000.00
Expenditures		
Capital Outlay	30,499.98	-
Total Expenditures	30,499.98	-
Receipts Over (Under) Expenditures	(30,499.98)	20,000.00
Unencumbered Cash, Beginning	58,439.47	27,939.49
Unencumbered Cash, Ending	$ 27,939.49	$ 47,939.49

CITY OF ARMA, KANSAS
CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers From Other Funds		
Electric Water, & Sewer System		
Depreciation and Surplus	$ -	$ -
Total Cash Receipts	-	-
Expenditures		
Capital Outlays	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	65,375.92	65,375.92
Unencumbered Cash, Ending	$ 65,375.92	$ 65,375.92

CITY OF ARMA, KANSAS
ELECTRIC UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Revenues				
Charges for services	$ 1,526,474.21	$ 1,667,419.97	$ 1,500,000.00	$ 167,419.97
Miscellaneous	123.25	910.17	20,000.00	(19,089.83)
Reimbursements	-	-	-	-
Other Receipts				
Proceeds from lease purchase	196,284.03	-	-	-
Proceeds from State Loan	401,281.17	-	-	-
Total Cash Receipts	2,124,162.66	1,668,330.14	$ 1,520,000.00	$ 148,330.14
Expenditures and Transfers				
Operating Expenditures				
Personal services	212,223.97	221,690.40	$ 239,000.00	$ (17,309.60)
Contractual services	1,119,907.78	907,723.30	1,105,500.00	(197,776.70)
Commodities	25,532.07	28,217.14	66,400.00	(38,182.86)
Capital Outlay	282,792.60	-	50,000.00	(50,000.00)
Operating Transfers to Other Funds				
Employee Benefit	36,000.00	36,000.00	36,000.00	-
Electric, Water and Sewer System Depreciation and Surplus	108,000.00	168,000.00	168,000.00	-
Debt Service on Capital Lease	19,670.35	11,880.97	48,235.00	(36,354.03)
Debt Service on Emergency Note	31,257.78	86,702.96	41,677.00	45,025.96
Subtotal			1,754,812.00	
Adjustments for Budget Credits				
Proceeds from lease purchase	-	-	-	-
Total Expenditures	1,835,384.55	1,460,214.77	$ 1,754,812.00	$ (294,597.23)
Receipts Over (Under) Expenditures	288,778.11	208,115.37		
Unencumbered Cash, Beginning	568,946.79	857,724.90		
Unencumbered Cash, Ending	$ 857,724.90	$ 1,065,840.27		

CITY OF ARMA, KANSAS
WATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Operating Revenues				
Charges for services	$ 381,149.13	$ 384,752.84	$ 300,000.00	$ 84,752.84
Miscellaneous	3,235.13	89.81	4,000.00	(3,910.19)
Operating Grant				
State aide	-	-	-	-
Total Cash Receipts	384,384.26	384,842.65	$ 304,000.00	$ 80,842.65
Expenditures				
Operating Expenditures				
Personal services	82,130.02	91,063.35	$ 99,500.00	$ (8,436.65)
Contractual services	18,750.39	23,532.72	22,600.00	932.72
Commodities	143,366.95	149,598.95	127,500.00	22,098.95
Capital Outlay	-	-	83,000.00	(83,000.00)
Operating Transfers to Other Funds				
Employee Benefit	12,000.00	12,000.00	12,000.00	-
Electric, Water and Sewer System Depreciation and Surplus	48,000.00	48,000.00	48,000.00	-
Total Expenditures	304,247.36	324,195.02	$ 392,600.00	$ (68,404.98)
Receipts Over (Under) Expenditures	80,136.90	60,647.63		
Unencumbered Cash, Beginning	211,107.82	291,244.72		
Unencumbered Cash, Ending	$ 291,244.72	$ 351,892.35		

CITY OF ARMA, KANSAS
SEWER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Revenues				
Charges for services	$ 187,807.69	$ 197,022.76	$ 200,000.00	$ (2,977.24)
Miscellaneous	81.97	290.27	-	290.27
Total Cash Receipts	187,889.66	197,313.03	$ 200,000.00	$ (2,686.97)
Expenditures				
Operating Expenditures				
Personal services	39,817.59	41,787.07	$ 89,500.00	$ (47,712.93)
Contractual services	16,142.32	18,465.46	12,285.00	6,180.46
Commodities	7,730.94	14,936.68	8,750.00	6,186.68
Capital Outlay	7,432.00	-	39,000.00	(39,000.00)
Debt Service				
Principal	55,000.00	-	-	-
Interest	1,000.00	-	-	-
Operating Transfers to Other Funds				
Employee Benefit	12,000.00	12,000.00	12,000.00	-
Electric, Water and Sewer System Depreciation and Surplus	36,000.00	36,000.00	36,000.00	-
Total Expenditures	175,122.85	123,189.21	$ 197,535.00	$ (74,345.79)
Receipts Over (Under) Expenditures	12,766.81	74,123.82		
Unencumbered Cash, Beginning	16,215.83	28,982.64		
Unencumbered Cash, Ending	$ 28,982.64	$ 103,106.46		

CITY OF ARMA, KANSAS
ELECTRIC, WATER, AND SEWER SYSTEM DEPRECIATION AND SURPLUS FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Intergovernmental				
Other Grants	$ 142,838.71	$ 161,250.00	$ -	$ 161,250.00
Governor's office Federal aid	108,352.50	108,352.50	-	108,352.50
Other Receipts				
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Proceeds from lease purchases	36,206.64	-	-	-
Operating Transfers From Other Funds				
Electric Utility	108,000.00	168,000.00	168,000.00	-
Water Utility	48,000.00	48,000.00	48,000.00	-
Sewer Utility	36,000.00	36,000.00	36,000.00	-
Total Cash Receipts	479,397.85	521,602.50	$ 252,000.00	$ 269,602.50
Expenditures				
Operations				
Capital Outlays	87,764.61	367,116.03	$ 190,000.00	$ 177,116.03
Debt Service on Capital Lease	-	-	60,116.00	(60,116.00)
Operating Transfers to Other Funds				
General	-	60,000.00	60,000.00	-
Equipment Reserve	-	-	-	-
Capital Improvement	-	-		-
Library	19,000.00	18,000.00	18,000.00	-
Employee Benefits	156,000.00	156,000.00	156,000.00	-
Subtotal			484,116.00	
Adjustments for Budget Credits				
Federal Aid received	-	-	161,250.00	(161,250.00)
Proceeds from capital lease	-	-	-	-
Total Expenditures	262,764.61	601,116.03	$ 645,366.00	$ (44,249.97)
Receipts Over (Under) Expenditures	216,633.24	(79,513.53)		
Unencumbered Cash, Beginning	132,156.11	348,789.35		
Unencumbered Cash, Ending	$ 348,789.35	$ 269,275.82		

CITY OF ARMA, KANSAS
METER DEPOSITS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Receipts		
Meter deposits	$ 22,375.00	$ 20,861.42
Total Cash Receipts	22,375.00	20,861.42
Expenditures		
Operations		
Meter deposits	22,375.00	20,861.42
Total Expenditures	22,375.00	20,861.42
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF ARMA, KANSAS
ARMA PUBLIC LIBRARY - GENERAL FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Arma City Appropriation	$ 35,798.00	$ 46,067.03
Other appropriations	9,195.00	10,156.36
Grants	8,920.00	1,524.91
Other Receipts		
Miscellaneous	4,778.69	4,992.83
Total Cash Receipts	58,691.69	62,741.13
Expenditures		
Recreation		
Personal services	26,604.23	27,076.82
Contractual services	10,528.49	10,466.01
Commodities	18,279.52	9,076.31
Capital outlay	-	2,408.14
Total Expenditures	55,412.24	49,027.28
Receipts Over (Under) Expenditures	3,279.45	13,713.85
Unencumbered Cash, Beginning	31,765.67	35,045.12
Unencumbered Cash, Ending	$ 35,045.12	$ 48,758.97