CITY OF ALMENA, KANSAS

Almena, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2023

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

CITY ALMENA, KANSAS
Financial Statement with Regulatory-Required
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For the Year Ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Almena
Almena, Kansas 67622

Adverse and Unmodified Opinions
We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Almena, Almena, Kansas, 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 of Almena, Kansas, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Almena, Kansas, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City of Almena, 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 basis for our adverse and unmodified 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 Almena on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with Generally Accepted Auditing Standards (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

1) Exercise professional judgment and maintain professional skepticism throughout the audit.
2) 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.
3) 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 of Almena's internal control. Accordingly, no such opinion is expressed.
4) 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.
5) Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Almena'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 summary of receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
December 31, 2024

CITY OF ALMENA, KANSAS

STATEMENT 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 31,590	0	239,458	235,087	35,961	0	35,961
Special Purpose Funds:							
Library	4,530	0	16,085	16,085	4,530	0	4,530
Special Highway	23,105	0	9,663	25,000	7,768	0	7,768
Capital Improvement	96,221	0	29,286	78,813	46,694	0	46,694
Equipment Reserve	160,686	0	33,285	0	193,971	0	193,971
Crime Reward	569	0	0	0	569	0	569
ARPA	57,686	0	0	57,686	0	0	0
Capital Project Funds:							
Veteran's Memorial Park	3,950	0	83,010	3,950	83,010	0	83,010
Bond and Interest Funds:							
Water Bond	0	0	65,900	65,900	0	0	0
Business Funds:							
Solid Waste	8,708	0	57,336	33,879	32,165	0	32,165
Solid Waste Reserve	59,322	0	0	0	59,322	0	59,322
Water and Sewer Utility	109,001	0	162,581	144,697	126,885	0	126,885
Water Reserve	79,454	0	0	9,838	69,616	0	69,616
Total Reporting Entity (Excluding Agency Funds)	$ **634,822**	**0**	**696,604**	**670,935**	**660,491**	**0**	**660,491**

Composition of Cash:	
Checking	$ 146,037
Money Market	110,701
Certificates of Deposit	405,270
Cash on Hand	200
Total Cash	662,208
Agency Funds per Schedule 3	(1,717)
Total Reporting Entity (Excluding Agency Funds)	$ **660,491**

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

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The City of Almena, Kansas, operates as a third class city in accordance with the laws of the State of Kansas. The City operates under a mayor-council form of government and provides the following services: public safety (fire protection), highways and streets, water, sewer, sanitation, social services, culture and recreation, planning and zoning, public improvements, and general administrative services. The financial statement presents the City of Almena, Kansas (the municipality).

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year 2023:

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

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

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

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

Agency fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, etc.)

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

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 municipality 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 municipality 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 mandatory, the statutes provide for the following sequence and timetable in 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 final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds and the following special purpose funds: Capital Improvement, Equipment Reserve, Crime Reward, Solid Waste Reserve, ARPA, Water Bond, Veteran's Memorial Park, and Water Reserve.

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

2. Stewardship, Compliance and Accountability

No statute violations were noted during 2023.

3. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the County in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on the 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.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

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

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%. The City's designated "peak periods" are from January 15th through March 16th and June 15th through August 14th. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the City's carrying amount of deposits was $662,008 and the bank balance was $662,263. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $505,517 was covered by federal depository insurance, and $156,746 was covered by federal depository insurance in the Insured Cash Sweep (ICS).

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2023, the City held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

Plan Description. The City of Almena participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 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% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City of Almena were $7,790 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 $85,595. 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 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. Other Long-Term Obligations from Operations

Other Post Employment Benefits

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

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

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

Compensated Absences

Vacation Pay. Each full-time employee earns four hours of vacation pay per month for the first year of employment, eight hours of vacation pay per month for years two through ten of employment, and 12 hours per month for the eleventh and each succeeding year. Vacation leave is forfeited at the end of each year, with an exception granted if the employer denies leave due to business needs. Any unused accumulated vacation hours are paid upon termination of employment.

Sick Pay. Full-time City employees earn eight hours of sick leave for each calendar month worked. An employee may accumulate up to 168 hours of sick leave. The cost of accumulated sick leave is not payable upon separation from service and therefore was not recorded or estimated as of December 31, 2023.

6. **Interfund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvement	K.S.A. 12-1,118	$ 29,286
General	Equipment Reserve	K.S.A. 12-1,117	33,285
Water	Water Bond	K.S.A. 12-825d	65,900

7. **Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Insurance claims have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance coverage from coverage in prior years.

8. **Claims and Judgments**

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

During the ordinary course of its operations the City is a party to various claims, legal actions, and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

9. **Subsequent Events**

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

11. **Long-term Debt**

Changes in long-term liabilities for the City of Almena, Kansas for the year ended December 31, 2023, were as follo

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2019 Water Project	2.63%	9/26/2019	1,620,000	9/26/2059	1,548,016	0	25,265	1,522,751	40,635
Total General Obligation Bonds					1,548,016	0	25,265	1,522,751	40,635
KDHE Loans:									
Water Pollution Control System	3.08%	04/24/01	426,500	03/01/23	14,037	0	14,037	0	217
Total KDHE Loans					14,037	0	14,037	0	217
Total Contractual Indebtedness					**$ 1,562,053**	**$ -**	**$ 39,302**	**$ 1,522,751**	**$ 40,852**

11. **Long-term Debt (continued)**

Current maturities of long-term debt for the City of Almena, Kansas through maturity are as follows:

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2048	2049-2053	2054-2058	2059-2063	Total
PRINCIPAL													
General Obligation Bonds:													
Series 2019 Water Project	25,928	26,609	27,307	28,024	28,760	155,528	177,041	201,530	229,407	261,139	297,261	64,217	1,522,751
Total General Obligation Bonds	25,928	26,609	27,307	28,024	28,760	155,528	177,041	201,530	229,407	261,139	297,261	64,217	1,522,751
KDHE Loans:													
Water Pollution Control System	0	0	0	0	0	0	0	0	0	0	0	0	0
Total KDHE Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRINCIPAL	**25,928**	**26,609**	**27,307**	**28,024**	**28,760**	**155,528**	**177,041**	**201,530**	**229,407**	**261,139**	**297,261**	**64,217**	**1,522,751**
INTEREST													
General Obligation Bonds:													
Series 2019 Water Project	39,972	39,292	38,593	37,876	37,141	173,975	152,462	127,973	100,096	68,364	32,242	1,686	849,672
Total General Obligation Bonds	39,972	39,292	38,593	37,876	37,141	173,975	152,462	127,973	100,096	68,364	32,242	1,686	849,672
KDHE Loans:													
Water Pollution Control System	0	0	0	0	0	0	0	0	0	0	0	0	0
Total KDHE Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL INTEREST	**39,972**	**39,292**	**38,593**	**37,876**	**37,141**	**173,975**	**152,462**	**127,973**	**100,096**	**68,364**	**32,242**	**1,686**	**849,672**
TOTAL PRINCIPAL AND INTEREST	**$ 65,900**	**65,901**	**65,900**	**65,900**	**65,901**	**329,503**	**329,503**	**329,503**	**329,503**	**329,503**	**329,503**	**65,903**	**2,372,423**

CITY OF ALMENA, KANSAS
REGULATORY-REQUIRED
SUPPEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023

CITY OF ALMENA, KANSAS

SCHEDULE 1

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund	$ 202,500	32,587	235,087	235,087	0
Special Revenue Funds:					
Library	17,950	50	18,000	16,085	(1,915)
Special Highway	25,000	0	25,000	25,000	0
Business Funds:					
Water and Sewer Utility	173,653	119	173,772	144,697	(29,075)
Solid Waste	55,000	0	55,000	33,879	(21,121)

CITY OF ALMENA, KANSAS

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 87,737	89,461	(1,724)
Delinquent Tax	1,945	0	1,945
Motor Vehicle Tax	15,868	16,518	(650)
16/20 Vehicle Tax	1,265	684	581
Recreational Vehicle Tax	149	487	(338)
Commercial Vehicle Tax	1,104	990	114
Watercraft Tax	171	152	19
Sales Tax	58,459	44,000	14,459
Utility Franchise Fees	21,879	20,000	1,879
Licenses, Permits and Fees	1,196	0	1,196
Building Rent	3,430	0	3,430
Interest	8,886	0	8,886
Miscellaneous	4,782	0	4,782
Reimbursements	32,587	0	32,587
Total Receipts	239,458	**172,292**	**67,166**
Expenditures			
General & Administrative:			
Personal Services	63,513	41,000	22,513
Contractual Services	45,605	38,500	7,105
Commodities	34,254	34,000	254
Capital Outlay	0	10,000	(10,000)
Insurance	27,667	19,000	8,667
Miscellaneous	1,477	0	1,477
Operating Transfers:			
Transfer to Equipment Reserve	33,285	30,000	3,285
Transfer to Capital Improvement	29,286	30,000	(714)
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	0	32,587	(32,587)
Total Expenditures	235,087	**235,087**	**0**
Receipts Over (Under) Expenditures	4,371		
Unencumbered Cash, Beginning	31,590		
Unencumbered Cash, Ending	**$ 35,961**		

CITY OF ALMENA, KANSAS

Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Taxes and Shared Receipts:			
Ad Valorem Property Tax	$ 5,896	6,012	(116)
Delinquent Tax	120	0	120
Motor Vehicle Tax	1,053	1,113	(60)
16/20 Vehicle Tax	71	46	25
Recreational Vehicle Tax	21	33	(12)
Commercial Vehicle Tax	74	67	7
Watercraft Tax	0	10	(10)
Reimbursements	8,850	8,800	50
Total Receipts	16,085	**16,081**	**4**
Expenditures			
Personal Services	8,132	8,648	(516)
Employee Benefits	690	752	(62)
Appropriations	7,263	8,500	(1,237)
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	0	50	(50)
Total Expenditures	16,085	**17,950**	**(1,815)**
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	4,530		
Unencumbered Cash, Ending	**$ 4,530**		

CITY OF ALMENA, KANSAS

Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Taxes and Shared Receipts:			
State Gas Tax	$ 9,663	10,510	(847)
Expenditures			
Street Repairs	25,000	**25,000**	**0**
Receipts Over (Under) Expenditures	(15,337)		
Unencumbered Cash, Beginning	23,105		
Unencumbered Cash, Ending	**$ 7,768**		

CITY OF ALMENA, KANSAS

Water and Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Collections	$ 162,462	165,000	(2,538)
Reimbursements	119	0	119
Total Receipts	162,581	**165,000**	**(2,419)**
Expenditures			
Personal Services	42,637	52,000	(9,363)
Contractual	8,808	10,000	(1,192)
Commodities	12,120	28,000	(15,880)
Principal	14,055	14,037	18
Interest	199	216	(17)
Taxes	978	1,000	(22)
Miscellaneous	0	2,500	(2,500)
Transfer to Water Bond	65,900	65,900	0
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	0	119	(119)
Total Expenditures	144,697	**173,772**	**(29,075)**
Receipts Over (Under) Expenditures	17,884		
Unencumbered Cash, Beginning	109,001		
Unencumbered Cash, Ending	**$ 126,885**		

CITY OF ALMENA, KANSAS

Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance-Over (Under)
Receipts			
Collections	$ 57,336	55,000	2,336
Other	0	0	0
Total Receipts	57,336	**55,000**	**2,336**
Expenditures			
Personal Services	14,214	36,000	(21,786)
Contractual	1,027	9,000	(7,973)
Commodities	18,638	10,000	8,638
Total Expenditures	33,879	**55,000**	**(21,121)**
Receipts Over (Under) Expenditures	23,457		
Unencumbered Cash, Beginning	8,708		
Unencumbered Cash, Ending	**$ 32,165**		

CITY OF ALMENA, KANSAS

Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Capital Improvement	Equipment Reserve	Crime Reward	Solid Waste Reserve	ARPA	Water Bond	Veteran's Memorial Park	Water Reserve
Receipts								
Grants	$ 0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0
Federal Grants	0	0	0	0	0	0	0	0
Transfer from Capital Improvement	0	0	0	0	0	0	35,000	0
Transfer from ARPA	0	0	0	0	0	0	48,010	0
Transfer from General	29,286	33,285	0	0	0	0	0	0
Transfer from Water and Sewer	0	0	0	0	0	65,900	0	0
Total Receipts	29,286	33,285	0	0	0	65,900	83,010	0
Expenditures								
Federal Expenditures:								
Contractual	0	0	0	0	9,676	0	3,950	0
Capital Outlay	43,813	0	0	0	0	0	0	9,838
Principal	0	0	0	0	0	40,635	0	0
Interest	0	0	0	0	0	25,265	0	0
Transfer to Veteran's Memorial Park	35,000	0	0	0	48,010	0	0	0
Total Expenditures	78,813	0	0	0	57,686	65,900	3,950	9,838
Receipts Over (Under) Expenditures	(49,527)	33,285	0	0	(57,686)	0	79,060	(9,838)
Unencumbered Cash, Beginning	96,221	160,686	569	59,322	57,686	0	3,950	79,454
Unencumbered Cash, Ending	**$ 46,694**	**193,971**	**569**	**59,322**	**0**	**0**	**83,010**	**69,616**

CITY OF ALMENA, KANSAS

SCHEDULE 3

Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Utility Deposits	**$ 2,923**	**2,070**	**3,276**	**1,717**