

**CITY OF ALMA, KANSAS**

**FINANCIAL STATEMENT**

**WITH**

**INDEPENDENT AUDITOR'S REPORT**

December 31, 2021

**CITY OF ALMA**  
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September 13, 2022

Mayor and Council Members  
City of Alma, Kansas

## **Independent Auditor's Report**

### ***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Alma, Kansas (the City), as of and for the year ended December 31, 2021 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, 2021, or changes in financial position and cash flows thereof for the year then ended.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2021, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

#### ***Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### ***Responsibilities of Management for the Financial Statement***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

September 13, 2022  
City of Alma, Kansas  
(Continued)

***Supplementary Information (Continued)***

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated August 12, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 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 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 basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.



Certified Public Accountants  
Manhattan, Kansas

**CITY OF ALMA, KANSAS**  
**SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

<b>Fund</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add: Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
Governmental Funds							
General Fund	\$ 101,944	\$ -	\$ 510,280	\$ 521,725	\$ 90,499	\$ -	\$ 90,499
Special Revenue Funds							
Special Highway	16,768	-	22,582	-	39,350	-	39,350
Recreation	5,409	-	11,528	15,886	1,051	-	1,051
Special Parks and Recreation	20,344	-	5,172	15,171	10,345	-	10,345
Employee Benefits	7,111	-	212,388	219,122	377	-	377
Sales Tax Project	38,239	-	145,009	84,272	98,976	-	98,976
Capital Improvements	42,007	-	135,627	38,483	139,151	-	139,151
Equipment Reserve	162,501	-	38,000	16,658	183,843	-	183,843
KLINK	57,520	-	-	-	57,520	-	57,520
Perpetual Care	29,193	-	1,525	-	30,718	-	30,718
Water Reserve	114,551	-	39,360	-	153,911	-	153,911
Sewer Reserve	14,006	-	14,400	-	28,406	-	28,406
Gas Reserve	178,461	-	36,000	47,243	167,218	-	167,218
Electric Reserve	109,849	-	36,000	10,000	135,849	-	135,849
Business Funds							
2012 Water Bond	71,766	-	80,530	70,319	81,977	-	81,977
Kansas Water Rights	32,574	-	32,040	26,025	38,589	-	38,589
Bond Fund	4,320	-	426	425	4,321	-	4,321
Sewer Renovation Loan	331,320	-	122,389	159,549	294,160	-	294,160
2013 Collection System Bond	58,919	-	59,940	59,930	58,929	-	58,929
Electric Utility	57,636	-	1,637,083	1,687,466	7,253	-	7,253
GO Bond Fund	-	-	8,640	-	8,640	-	8,640

(continued)

**CITY OF ALMA, KANSAS**  
**SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

<b>Fund</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add: Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
Business Fund (Continued)							
Gas Utility	29,740	-	1,720,672	1,152,174	598,238	-	598,238
Water Utility	29,879	-	354,651	380,980	3,550	-	3,550
Sewer Utility	5,088	-	322,814	302,925	24,977	-	24,977
Gasline Phase I	344,598	-	872,548	1,206,969	10,177	-	10,177
Gasline Phase II	-	-	1,169,299	122,062	1,047,237	-	1,047,237
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 1,863,743</b>	<b>\$ -</b>	<b>\$ 7,588,903</b>	<b>\$ 6,137,384</b>	<b>\$ 3,315,262</b>	<b>\$ -</b>	<b>\$ 3,315,262</b>
<b>Composition of Cash</b>							
Checking/Savings Accounts							\$ 3,203,511
Certificates of Deposit							112,271
<b>Total Cash</b>							<b>\$ 3,315,782</b>
Agency Funds per Schedule 3							(520)
<b>Total Reporting Entity (Excluding Agency Funds)</b>							<b>\$ 3,315,262</b>

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

**CITY OF ALMA, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2021

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

The City of Alma, Kansas (the City) is a municipal corporation governed by an elected five-member council and mayor. The City provides the following services as authorized by its charter: public works, public safety, recreation and waterworks. The regulatory financial statement represents the City and does not include any related municipal entities.

***Municipal Financial Reporting Entity***

The accounting and reporting policies of the City relating to the financial statement and the funds included in the accompanying supplemental information conform to the cash basis and budget laws of the State of Kansas. The more significant accounting policies of the City are described below.

***Regulatory Basis Fund Types***

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

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

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

*Bond and Interest Fund* - Bond and interest fund is used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

*Agency Funds* - Agency funds are used to report assets held by the municipal reporting entity in a purely custodial capacity.

***Basis of Accounting***

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.



**CITY OF ALMA, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2021

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

***Basis of Accounting (Continued)***

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***

The City Charter establishes the fiscal year as the twelve-month period beginning January 1. The Mayor and City Council prepare a budget of estimated expenditures and receipts for the ensuing fiscal year in accordance with State of Kansas Statutes. These statutes require that an annual operating budget be adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget.

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

If the City is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: equipment reserve fund, capital improvement fund and reimbursed payroll fund.

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

**CITY OF ALMA, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2021

**Note 2: Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

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 coverage is 50%. The City does not utilize "peak periods".

As of December 31, 2021, the City's carrying amount of the deposits was \$3,315,782 and the bank balance was \$3,609,987. The bank balance was held by one bank, in a demand deposit account and certificates of deposit. Of the bank balance, \$250,000 was covered by federal depository insurance and \$2,814,815 was collateralized with securities held by the pledging financial institutions' agents in the City's name. As of December 31, 2021, \$545,172 was unsecured.

**Note 3: Stewardship, Compliance, and Accountability**

There were no material violations of Kansas statutes for the year ended December 31, 2021.

**Note 4: Defined Benefit Pension Plan**

***Plan Description***

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

**CITY OF ALMA, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2021

**Note 4: Defined Benefit Pension Plan (Continued)**

***Plan Description (Continued)***

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limited on annual increases in the employer contribution rates. The actuarially determined employee contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2021 through September 30, 2021 for the Death and Disability Program) and the statutory contribution rate was 8.87% for fiscal year ended December 31, 2020. Contributions to the pension plan from the City were \$34,153 for the year ended December 31, 2021.

*Net Pension Liability.* At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was \$218,704. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report, including all actuarial assumption and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are public ally available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**Note 5: Capital Projects**

At year-end, capital projects authorizations with approved change orders compared with expenditures from inception are as follows:

<u>Project Name</u>	<u>Expenditures to Date</u>	<u>Project Authorizations</u>
Gasline Phase II	\$ 122,062	\$ 800,000

**Note 6: Deferred Compensation Plan**

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457(b). The plan is administered by VOYA Financial. The plan is available to all employees and permits them to defer a portion of their salary until future years. The City does not contribute to the plan.

**CITY OF ALMA, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2021

**Note 7: Other Long-Term Obligations from Operations**

***Compensated Absences***

The City's policy allows employees to accumulate vacation and sick leave as follows:

Vacation Time - One week of vacation is earned after one year of employment, two weeks of vacation are earned after two years of employment, three weeks of vacation are earned after ten years of employment, four weeks of vacation are earned after twenty years of employment, five weeks of vacation are earned after thirty years of employment and six weeks of vacation are earned after forty years of employment. Two weeks of vacation may be carried over into the next year.

Sick Leave - Sick leave is accrued at a rate of one day per month for all employees, up to a maximum of 1,040 hours. Sick leave accumulated is not paid to employees upon termination of employment.

***Other Post Employment Benefits***

As provided by K.S.A. 12-5040, the local government 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 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 government makes healthcare 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.

**Note 8: 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. There have been no decreases in insurance coverage from the prior year.

**Note 9: Litigation**

There were no legal actions involving the City as of December 31, 2021 that required disclosure.

**Note 10: Related Parties**

In the ordinary course of business, the City has and expects to continue to have transactions with its employees and elected officials. In the opinion of management, such transactions were on substantially the same terms as those prevailing at the time of comparable transactions with other persons and did not involve more than a normal risk of collectability or present any other unfavorable features to the City.

**CITY OF ALMA, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2021

**Note 11: Interfund Transfers**

Transfers for the year ended December 31, 2021 were as follows:

<b>From</b>	<b>To</b>	<b>Regulatory Authority</b>	<b>Amount</b>
General Fund	Capital Improvements Fund	K.S.A. 12-1, 117	\$ 73,000
General Fund	Equipment Reserve Fund	K.S.A. 12-1, 117	20,000
General Fund	Recreation Fund	K.S.A. 12-825d	10,000
Gas Reserve Fund	Gas Utility Fund	K.S.A. 12-825d	47,243
Electric Reserve Fund	Electric Utility Fund	K.S.A. 12-825d	10,000
Sewer Renovation Loan Fund	Sewer Utility Fund	K.S.A. 12-825d	33,951
Electric Utility Fund	Equipment Reserve Fund	K.S.A. 12-825d	18,000
Electric Utility Fund	General Fund	K.S.A. 12-825d	90,325
Gas Utility Fund	Electric Reserve Fund	K.S.A. 12-825d	36,000
Gas Utility Fund	Electric Utility Fund	K.S.A. 12-825d	84,000
Gas Utility Fund	Gas Reserve Fund	K.S.A. 68-590	36,000
Water Utility Fund	Water Reserve Fund	K.S.A. 12-825d	39,360
Water Utility Fund	2012 Water Bond Fund	K.S.A. 12-825d	74,100
Water Utility Fund	Kansas Water Rights Fund	K.S.A. 12-825d	32,040
Sewer Utility Fund	Sewer Reserve Fund	K.S.A. 12-825d	14,400
Sewer Utility Fund	Sewer Renovation Loan Fund	K.S.A. 12-825d	122,389
Sewer Utility Fund	2013 Coll System Bond Fund	K.S.A. 12-825d	59,940
<b>Total Transfers</b>			<u><u>\$ 800,748</u></u>

**Note 12: Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through September 13, 2022, which is the date at which the financial statement was available to be issued.

**Note 13: COVID-19**

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the City to assist with the risks and help offset incurred costs of the City.

**CITY OF ALMA, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2021

**Note 15: Changes in Long-Term Debt**

<b>ISSUE</b>	<b>Interest Rates</b>	<b>Date of Issue</b>	<b>Amount of Issue</b>	<b>Date of Final Maturity</b>	<b>Balance Beginning of Year</b>	<b>Additions</b>	<b>Reductions/ Payments</b>	<b>Net Change</b>	<b>Balance End of Year</b>	<b>Interest Paid</b>
<b>General Obligation Bonds</b>										
2012 General Obligation Bonds	.6 - 4.25%	10/12/12	\$ 1,575,000	08/01/41	\$ 1,060,000	\$ -	\$ 1,060,000	\$ (1,060,000)	\$ -	\$ 22,002
USDA Rural Development Loan (2013 General Obligation Bonds)	2.75%	09/27/13	1,443,000	09/27/53	1,289,242	-	24,476	(24,476)	1,264,766	35,454
USDA Rural Development Loan (2019 General Obligation Bonds)	1.6-3.2%	12/19/19	2,310,000	04/15/47	2,260,000	-	60,000	(60,000)	2,200,000	62,380
2021-A General Obligation Bonds	2.00%	02/24/21	1,090,000	08/01/41	-	1,090,000	35,000	1,055,000	1,055,000	7,447
2021-B General Obligation Bonds	2.20%	08/12/21	1,240,000	08/01/41	-	1,240,000	-	1,240,000	1,240,000	-
<b>Total General Obligation Bonds</b>					<u>\$4,609,242</u>	<u>\$2,330,000</u>	<u>\$1,179,476</u>	<u>\$ (1,144,476)</u>	<u>\$ 5,759,766</u>	<u>\$127,283</u>
<b>Other</b>										
Utility Low Interest Loan	25%	7/1/2021	501450	3/1/31	\$ -	\$ 501,450	\$ 25,175	\$ 476,275	\$ 476,275	\$ 872
Kansas Water Rights	Variable	03/01/16	411,763	6/1/31	281,571	-	24,879	(24,879)	256,692	1,145
<b>Total Other</b>					<u>\$ 281,571</u>	<u>\$ 501,450</u>	<u>\$ 50,054</u>	<u>\$ 451,396</u>	<u>\$ 732,967</u>	<u>\$ 2,017</u>
<b>Leases</b>										
2011 Ford F550	3.60%	08/20/19	40,000	8/21/20	\$ 20,000	\$ -	\$ 10,151	(10,151)	\$ 9,849	\$ 779
<b>Temp Note</b>										
Series 2020-1	0.33%	09/30/20	1,800,000	10/1/21	\$ 1,800,000	\$ -	\$ 1,800,000	\$ (1,800,000)	\$ -	\$ 5,165
Series 2021-1	0.35%	08/12/21	1,173,700	2/1/23	-	1,173,700	-	1,173,700	1,173,700	-
<b>Total Temp Notes</b>					<u>\$ 1,800,000</u>	<u>\$ 1,173,700</u>	<u>\$ 1,800,000</u>	<u>\$ (626,300)</u>	<u>\$ 1,173,700</u>	<u>\$ 5,165</u>
<b>TOTAL LONG-TERM DEBT</b>					<u>\$6,710,813</u>	<u>\$ 4,005,150</u>	<u>\$3,039,681</u>	<u>\$ (1,329,531)</u>	<u>\$ 7,676,282</u>	<u>\$135,244</u>

**CITY OF ALMA, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2021

**Note 16: Maturity of Long-Term Debt**

<b>PRINCIPAL</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027-2031</b>	<b>2032-2036</b>	<b>2037-2041</b>	<b>2042-2046</b>	<b>2047-2051</b>	<b>2052-2056</b>	<b>Total</b>
USDA Rural Development Loan												
(2013 General Obligation Bonds)	\$ 25,149	\$ 25,841	\$ 26,460	\$ 27,279	\$ 28,029	\$ 152,049	\$ 174,082	\$ 199,464	\$ 228,453	\$ 261,656	\$ 116,304	\$ 1,264,766
USDA Rural Development Loan												
(2019 General Obligation Bonds)	60,000	60,000	65,000	65,000	65,000	350,000	400,000	460,000	540,000	135,000	-	2,200,000
Series 2021-A GO Refunding Bond	50,000	50,000	50,000	45,000	45,000	260,000	275,000	280,000	-	-	-	1,055,000
Series 2021-B GO Refunding Bond	55,000	55,000	55,000	55,000	55,000	300,000	315,000	350,000	-	-	-	1,240,000
Kansas Water Rights *	25,395	25,454	25,454	25,454	25,454	127,267	2,214	-	-	-	-	256,692
Utility Low Interest Loan	50,960	51,088	51,215	51,344	51,472	220,196	-	-	-	-	-	476,275
2011 Ford F550	9,849	-	-	-	-	-	-	-	-	-	-	9,849
Series 2021 GO Temp Note	-	1,173,700	-	-	-	-	-	-	-	-	-	1,173,700
<b>Total Principal</b>	<b>\$ 276,353</b>	<b>\$ 1,441,083</b>	<b>\$ 273,129</b>	<b>\$ 269,077</b>	<b>\$ 269,955</b>	<b>\$ 1,409,512</b>	<b>\$ 1,166,296</b>	<b>\$ 1,289,464</b>	<b>\$ 768,453</b>	<b>\$ 396,656</b>	<b>\$ 116,304</b>	<b>\$ 7,676,282</b>
<b>INTEREST</b>												
USDA Rural Development Loan												-
(2013 General Obligation Bonds)	\$ 34,781	\$ 34,089	\$ 33,470	\$ 32,651	\$ 31,901	\$ 147,600	\$ 125,568	\$ 100,186	\$ 71,197	\$ 37,994	\$ 4,845	\$ 654,282
USDA Rural Development Loan												
(2019 General Obligation Bonds)	61,330	60,235	59,046	57,762	56,414	257,674	206,656	145,308	65,713	2,159	-	972,297
Series 2021-A GO Refunding Bond	16,950	16,725	16,400	16,075	15,750	69,900	44,900	16,400	-	-	-	213,100
Series 2021-B GO Refunding Bond	17,843	18,240	18,020	17,718	17,333	77,575	55,100	23,059	-	-	-	244,888
Kansas Water Rights	117	-	-	-	-	-	-	-	-	-	-	117
Utility Low Interest Loan	1,132	1,005	527	749	620	2,416	-	-	-	-	-	6,449
2011 Ford F550	930	-	-	-	-	-	-	-	-	-	-	930
Series 2021-1 Temp Note	-	6,036	-	-	-	-	-	-	-	-	-	6,036
<b>Total Interest</b>	<b>\$ 133,083</b>	<b>\$ 136,330</b>	<b>\$ 127,463</b>	<b>\$ 124,955</b>	<b>\$ 122,018</b>	<b>\$ 555,165</b>	<b>\$ 432,224</b>	<b>\$ 284,953</b>	<b>\$ 136,910</b>	<b>\$ 40,153</b>	<b>\$ 4,845</b>	<b>\$ 2,098,099</b>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<b>\$ 409,436</b>	<b>\$ 1,577,413</b>	<b>\$ 400,592</b>	<b>\$ 394,032</b>	<b>\$ 391,973</b>	<b>\$ 1,964,677</b>	<b>\$ 1,598,520</b>	<b>\$ 1,574,417</b>	<b>\$ 905,363</b>	<b>\$ 436,809</b>	<b>\$ 121,149</b>	<b>\$ 9,774,381</b>

\* In March 2016 the City entered into an agreement with the Kansas Water Office (KWO) to purchase KWO's 50% interest in the Water Right to the City and their 50% interest in the Storage Space to the City which was part of water rights that were divided in 1996. As part of this agreement, the City agrees to pay to KWO a purchase price of \$411,763.37 which includes the costs incurred by and applicable interest charged to the KWO for the construction of the Storage Space. The cost is to be paid in no more than 15 consecutive annual installments. As interest is calculated annually using the Pooled Money Investment Board (PMIB) portfolio for the current year, the City does not have an amortization schedule for the life of the required payments. Therefore, after 2017, all payments are evenly divided as principal payments.

**REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION**



**CITY OF ALMA, KANSAS**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

<b>Fund</b>	<b>Certified Budget</b>	<b>Qualifying Budget Credits</b>	<b>Adjusted Budget</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance Over (Under)</b>
Governmental Funds					
General	\$ 513,700	\$ -	\$ 513,700	\$ 521,725	\$ 8,025
Special Purpose Funds					
Special Highway	18,000	-	18,000	-	(18,000)
Special Parks and Recreation	12,000	-	12,000	15,171	3,171
Employee Benefits	-	205,443	205,443	219,122	13,679
Sales Tax Project	150,000	-	150,000	84,272	(65,728)
Bond and Interest					
2012 Water Bond	73,828	-	73,828	70,319	(3,509)
Kansas Water Rights	32,500	-	32,500	26,025	(6,475)
Sewer Renovation Loan	163,682	-	163,682	159,549	(4,133)
2013 Collection System Bond	59,930	-	59,930	59,930	-
Business Funds					
Electric Utility	1,766,100	-	1,766,100	1,687,466	(78,634)
Gas Utility	804,500	501,450	1,305,950	1,152,174	(153,776)
Water Utility	363,560	-	363,560	380,980	17,420
Sewer Utility	580,000	-	580,000	302,925	(277,075)
<b>TOTAL</b>	<b>\$ 4,537,800</b>	<b>\$ 706,893</b>	<b>\$ 5,244,693</b>	<b>\$ 4,679,658</b>	<b>\$ (565,035)</b>

**CITY OF ALMA, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>CASH RECEIPTS</b>				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 200,563	\$ 208,697	\$ -	\$ 208,697
Delinquent Tax	154	45	-	45
Motor Vehicle Tax	27,239	25,570	25,400	170
Recreational Vehicle Tax	597	531	402	129
16/20M Vehicle Tax	222	176	179	(3)
Delinquent RE Tax	4,191	2,491	-	2,491
CV Fees	1,488	1,981	1,292	689
Watercraft Tax	-	-	159	(159)
Countywide Sales Tax	44,233	54,734	45,000	9,734
Intergovernmental Revenue				
Local Alcohol and Liquor Tax	2,192	2,269	2,200	69
Highway Connecting Links	8,496	8,484	5,100	3,384
Licenses and Fees				
Licenses and Permits	2,695	3,541	2,000	1,541
Utility Franchise Fees	-	861	-	861
Swimming Pool Receipts	17,645	18,097	18,000	97
Refuse Collection	78,416	73,836	78,000	(4,164)
Fines and Fees	310	823	5,000	(4,177)
Use of Money and Property				
Interest	2,700	1,845	-	1,845
Miscellaneous				
Reimbursed Expenses	11,911	12,777	20,000	(7,223)
General Fish and Game Reimbursement	2,060	2,060	2,100	(40)
General Recreation Reimbursement	-	-	3,000	(3,000)
Other-Miscellaneous	-	-	700	(700)
Community Center	360	1,137	1,000	137
Neighborhood Revitalization	-	-	(2,419)	2,419
Transfer from Electric Utility Fund	90,325	90,325	90,325	-
<b>Total Cash Receipts</b>	<b>\$ 495,797</b>	<b>\$ 510,280</b>	<b>\$ 297,438</b>	<b>\$ 212,842</b>

**CITY OF ALMA, KANSAS**  
**GENERAL FUND (CONTINUED)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>EXPENDITURES</b>				
General and Administrative				
Personnel Services	\$ 29,763	\$ 50,938	\$ 50,000	\$ 938
Commodities	8,572	9,706	18,000	(8,294)
Contractual	24,138	20,639	20,000	639
Capital Outlay	-	-	2,000	(2,000)
Refuse Collection	72,864	79,420	78,000	1,420
Highway Department				
Personnel Services	14,998	14,952	33,000	(18,048)
Commodities	103,507	90,657	100,000	(9,343)
Contractual	145	-	1,500	(1,500)
Employee Benefits	10,856	10,609	12,500	(1,891)
Transfer to Equipment Reserve	-	-	10,000	(10,000)
Street Lighting				
Contractual	9,952	6,945	18,000	(11,055)
Swimming Pool				
Personnel Services	43,588	35,103	35,000	103
Commodities	11,003	16,176	15,000	1,176
Contractual	1,963	2,929	3,000	(71)
Sales Tax Paid	63	118	1,000	(882)
Concessions	-	-	2,300	(2,300)
Parks and Cemetery				
Personnel Services	1,800	1,800	1,800	-
Marshall				
Personnel Services	24,775	30,788	50,000	(19,212)
Commodities	4,026	7,281	6,000	1,281
Contractual	7,277	10,918	4,500	6,418
Employee Benefits Reimbursement	22,956	18,500	15,000	3,500
Transfer to Equipment Reserve	-	7,000	7,000	-
July 4th Celebration Fund	5,096	2,000	2,000	-
Neighborhood Revitalization	-	-	500	(500)
Community Building	6,311	8,908	8,000	908
Transfer to Capital Improvements Fund	-	73,000	3,000	70,000
Transfer to Equipment Reserve	-	13,000	9,000	4,000
Transfer to Recreation Fund	-	10,000	4,500	5,500
Economic Development	1,000	-	1,000	(1,000)
Fish and Game	-	-	2,100	(2,100)
Miscellaneous	25	338	-	338
<b>Total Expenditures</b>	<u>\$ 404,678</u>	<u>\$ 521,725</u>	<u>\$ 513,700</u>	<u>\$ 8,025</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 91,119	\$ (11,445)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>10,825</u>	<u>101,944</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 101,944</u></u>	<u><u>\$ 90,499</u></u>		

**CITY OF ALMA, KANSAS  
SPECIAL HIGHWAY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>CASH RECEIPTS</b>				
State Gasoline Tax	\$ 20,668	\$ 22,582	\$ 17,700	\$ 4,882
<b>EXPENDITURES</b>				
Commodities	\$ 3,060	\$ -	\$ -	\$ -
Transfer to KLINK	1,054	-	18,000	(18,000)
<b>Total Expenditures</b>	<b>\$ 4,114</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ (18,000)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 16,554	\$ 22,582		
<b>UNENCUMBERED CASH - JANUARY 1</b>	214	16,768		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 16,768</b>	<b>\$ 39,350</b>		

**CITY OF ALMA, KANSAS  
RECREATION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>
<b>CASH RECEIPTS</b>		
Taxes and Shared Revenue		
Ad Valorem Tax	\$ 9,811	\$ 11
Delinquent Taxes	8	1
Motor Vehicle Taxes	1,372	1,261
Recreational Vehicle Tax	30	26
16/20 M Vehicle Tax	11	9
Delinquent RE Taxes	215	123
CV Fees	75	97
Transfer from General	-	10,000
<b>Total Cash Receipts</b>	<b>\$ 11,522</b>	<b>\$ 11,528</b>
<b>EXPENDITURES</b>		
Appropriation to Rec Commission	\$ 6,113	\$ 15,886
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 5,409</b>	<b>\$ (4,358)</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>-</b>	<b>5,409</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 5,409</b>	<b>\$ 1,051</b>

**CITY OF ALMA, KANSAS**  
**SPECIAL PARKS AND RECREATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>CASH RECEIPTS</b>				
Taxes and Shared Revenue				
Liquor Tax	\$ 2,192	\$ 2,269	\$ 2,000	\$ 269
Miscellaneous	2,054	2,103	-	2,103
Reimbursements	-	800	-	800
<b>Total Cash Receipts</b>	<u>\$ 4,246</u>	<u>\$ 5,172</u>	<u>\$ 2,000</u>	<u>\$ 3,172</u>
<b>EXPENDITURES</b>				
Capital Outlay	\$ 1,919	\$ 15,171	\$ 12,000	\$ 3,171
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,327	\$ (9,999)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>18,017</u>	<u>20,344</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 20,344</u>	<u>\$ 10,345</u>		

**CITY OF ALMA, KANSAS**  
**EMPLOYEE BENEFIT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>CASH RECEIPTS</b>				
Reimbursements	\$ 217,484	\$ 212,388	\$ -	\$ 212,388
<b>EXPENDITURES</b>				
Social Security remittances	\$ 30,536	\$ 31,886	\$ -	\$ 31,886
KPERS remittances	32,693	34,085	-	34,085
Unemployment remittances	628	507	-	507
Insurance and deferred compensation	145,611	152,644	-	152,644
<b>Subtotal Expenditures</b>	\$ 209,468	\$ 219,122	\$ -	\$ 219,122
Adjustments for qualifying budget credits	-	-	205,443	(205,443)
<b>Total Expenditures</b>	\$ 209,468	\$ 219,122	\$ 205,443	\$ 13,679
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 8,016	\$ (6,734)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	(905)	7,111		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 7,111	\$ 377		

**CITY OF ALMA, KANSAS**  
**SALES TAX PROJECT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>CASH RECEIPTS</b>				
Sales tax collections	\$ 118,735	\$ 145,009	\$ 105,000	\$ 40,009
<b>EXPENDITURES</b>				
Commodities	\$ 140,958	\$ 84,272	\$ 150,000	\$ (65,728)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (22,223)	\$ 60,737		
<b>UNENCUMBERED CASH - JANUARY 1</b>	60,462	38,239		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 38,239	\$ 98,976		



**CITY OF ALMA, KANSAS**  
**CAPITAL IMPROVEMENTS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>
<b>CASH RECEIPTS</b>		
Transfers from General	\$ -	\$ 73,000
Reimbursements	20,264	-
Miscellaneous	10,495	62,627
<b>Total Cash Receipts</b>	<b>\$ 30,759</b>	<b>\$ 135,627</b>
<b>EXPENDITURES</b>		
Contractual services	\$ 17,442	\$ -
Repairs and other	71,483	38,483
<b>Total Expenditures</b>	<b>\$ 88,925</b>	<b>\$ 38,483</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (58,166)</b>	<b>\$ 97,144</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>100,173</b>	<b>42,007</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 42,007</b>	<b>\$ 139,151</b>

**CITY OF ALMA, KANSAS**  
**EQUIPMENT RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>
<b>CASH RECEIPTS</b>		
Transfer from General - Marshall	\$ 9,000	\$ 7,000
Transfer from General	-	13,000
Transfer from Electric Utility	9,000	18,000
<b>Total Cash Receipts</b>	<b>\$ 18,000</b>	<b>\$ 38,000</b>
<b>EXPENDITURES</b>		
Contractual	\$ 1,209	\$ 14,144
Capital Outlay	706	2,514
<b>Total Expenditures</b>	<b>\$ 1,915</b>	<b>\$ 16,658</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 16,085</b>	<b>\$ 21,342</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>146,416</b>	<b>162,501</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 162,501</b>	<b>\$ 183,843</b>

**CITY OF ALMA, KANSAS**  
**KLINK FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Actual</u>
<b>CASH RECEIPTS</b>		
Reimbursements	\$ 215,202	\$ -
Transfer from Special Highway	1,054	-
<b>Total Cash Receipts</b>	<u>\$ 216,256</u>	<u>\$ -</u>
<b>EXPENDITURES</b>		
Project expenditures	<u>\$ 245,169</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (28,913)	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>86,433</u>	<u>57,520</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 57,520</u></u>	<u><u>\$ 57,520</u></u>

**CITY OF ALMA, KANSAS**  
**PERPETUAL CARE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>
<b>CASH RECEIPTS</b>		
Sale of lots and interest	\$ 790	\$ 1,525
<b>EXPENDITURES</b>		
Commodities	\$ 50	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 740	\$ 1,525
<b>UNENCUMBERED CASH - JANUARY 1</b>	28,453	29,193
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 29,193</u>	<u>\$ 30,718</u>

**CITY OF ALMA, KANSAS**  
**WATER RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>
<b>CASH RECEIPTS</b>		
Transfer from Water Utility	\$ 41,280	\$ 39,360
<b>EXPENDITURES</b>		
Transfer to Water Utility	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 41,280	\$ 39,360
<b>UNENCUMBERED CASH - JANUARY 1</b>	73,271	114,551
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 114,551</u>	<u>\$ 153,911</u>

**CITY OF ALMA, KANSAS**  
**SEWER RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>
<b>CASH RECEIPTS</b>		
Transfer from Sewer Utility	\$ 14,400	\$ 14,400
<b>EXPENDITURES</b>		
Transfer to Sewer	\$ 17,800	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (3,400)	\$ 14,400
<b>UNENCUMBERED CASH - JANUARY 1</b>	17,406	14,006
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 14,006</u>	<u>\$ 28,406</u>

**CITY OF ALMA, KANSAS**  
**GAS RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Actual</u>
<b>CASH RECEIPTS</b>		
Transfer from Gas Utility	\$ 36,000	\$ 36,000
<b>EXPENDITURES</b>		
Transfer to Gas Utility	\$ -	\$ 47,243
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 36,000	\$ (11,243)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>142,461</u>	<u>178,461</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 178,461</u>	<u>\$ 167,218</u>

**CITY OF ALMA, KANSAS**  
**ELECTRIC RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Actual</u>
<b>CASH RECEIPTS</b>		
Transfer from Gas Utility	\$ 36,000	\$ 36,000
<b>EXPENDITURES</b>		
Transfer to Electric Utility	\$ 10,000	\$ 10,000
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 26,000	\$ 26,000
<b>UNENCUMBERED CASH - JANUARY 1</b>	83,849	109,849
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 109,849</u>	<u>\$ 135,849</u>



**CITY OF ALMA, KANSAS**  
**2012 WATER BOND FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>CASH RECEIPTS</b>				
Transfer from Water Utility	\$ 94,800	\$ 74,100	\$ 50,000	\$ 24,100
Water bond proceeds	-	6,430	-	6,430
<b>Total Cash Receipts</b>	<u>\$ 94,800</u>	<u>\$ 80,530</u>	<u>\$ 50,000</u>	<u>\$ 30,530</u>
<b>EXPENDITURES</b>				
Principal payments	\$ 55,000	\$ 35,000	\$ 35,000	\$ -
Interest payments	39,678	35,319	38,828	(3,509)
<b>Total Expenditures</b>	<u>\$ 94,678</u>	<u>\$ 70,319</u>	<u>\$ 73,828</u>	<u>\$ (3,509)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 122	\$ 10,211		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>71,644</u>	<u>71,766</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 71,766</u>	<u>\$ 81,977</u>		

**CITY OF ALMA, KANSAS**  
**KANSAS WATER RIGHTS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>CASH RECEIPTS</b>				
Transfer from Water Utility	\$ 32,040	\$ 32,040	\$ 34,000	\$ (1,960)
<b>EXPENDITURES</b>				
Interest payments	\$ 4,299	\$ 1,146	\$ 2,500	\$ (1,354)
Principal payments	23,307	24,879	30,000	(5,121)
<b>Total Expenditures</b>	<u>\$ 27,606</u>	<u>\$ 26,025</u>	<u>\$ 32,500</u>	<u>\$ (6,475)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 4,434	\$ 6,015		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>28,140</u>	<u>32,574</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 32,574</u>	<u>\$ 38,589</u>		

**CITY OF ALMA, KANSAS**  
**BOND FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>
<b>CASH RECEIPTS</b>		
Taxes and Shared Revenue		
Delinquent Taxes	\$ 88	\$ 426
Paid assessments	4,028	-
<b>Total Cash Receipts</b>	<b>\$ 4,116</b>	<b>\$ 426</b>
<b>EXPENDITURES</b>		
Miscellaneous	\$ -	\$ 425
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 4,116</b>	<b>\$ 1</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>204</b>	<b>4,320</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 4,320</b>	<b>\$ 4,321</b>

**CITY OF ALMA, KANSAS**  
**SEWER RENOVATION LOAN (2011 BOND) FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>CASH RECEIPTS</b>				
Transfer from Sewer Utility	\$ 163,951	\$ 122,389	\$ 165,000	\$ (42,611)
<b>EXPENDITURES</b>				
Principal payments	\$ 50,000	\$ 63,218	\$ 45,291	\$ 17,927
Interest payments	31,444	62,380	78,695	(16,315)
20 year debt payment	20,522	-	32,196	(32,196)
Additional principal paid	-	-	7,500	(7,500)
Transfers out	-	33,951	-	33,951
<b>Total Expenditures</b>	<u>\$ 101,966</u>	<u>\$ 159,549</u>	<u>\$ 163,682</u>	<u>\$ (4,133)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 61,985	\$ (37,160)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>269,335</u>	<u>331,320</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 331,320</u>	<u>\$ 294,160</u>		

**CITY OF ALMA, KANSAS**  
**2013 COLLECTION SYSTEM BOND FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>CASH RECEIPTS</b>				
Transfer from Sewer Utility	\$ 59,940	\$ 59,940	\$ 50,000	\$ 9,940
<b>EXPENDITURES</b>				
Principal payments	\$ 23,724	\$ 24,476	\$ 24,476	\$ -
Interest payments	36,107	35,454	35,454	-
<b>Total Expenditures</b>	<u>\$ 59,831</u>	<u>\$ 59,930</u>	<u>\$ 59,930</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 109	\$ 10		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>58,810</u>	<u>58,919</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 58,919</u>	<u>\$ 58,929</u>		

**CITY OF ALMA, KANSAS**  
**ELECTRIC UTILITY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>CASH RECEIPTS</b>				
Taxes and Shared Revenue				
Sales and charges	\$ 1,443,449	\$ 1,502,906	\$ 1,580,000	\$ (77,094)
Sales tax	30,122	29,752	35,000	(5,248)
Penalties and other	7,406	10,425	10,000	425
Transfer from Gas	-	84,000	-	84,000
Transfer from Electric Reserve	10,000	10,000	180,000	(170,000)
<b>Total Cash Receipts</b>	<u>\$ 1,490,977</u>	<u>\$ 1,637,083</u>	<u>\$ 1,805,000</u>	<u>\$ (167,917)</u>
<b>EXPENDITURES</b>				
Personnel Services	\$ 149,984	\$ 149,529	\$ 160,000	\$ (10,471)
Commodities	37,891	61,521	75,000	(13,479)
Contractual Services	71,294	60,298	40,000	20,298
Energy Purchased	948,794	1,136,495	1,100,000	36,495
Sales Tax	32,222	29,121	37,500	(8,379)
Transfer to General	90,325	90,325	100,000	(9,675)
Transfer to Electric Reserve	36,000	36,000	36,000	-
Employee Benefits Reimbursement	109,176	106,177	140,600	(34,423)
Capital Outlay	-	-	40,000	(40,000)
Transfer to Equipment Reserve	18,000	18,000	3,000	15,000
Transfer to KS Water Rights	-	-	34,000	(34,000)
<b>Total Expenditures</b>	<u>\$ 1,493,686</u>	<u>\$ 1,687,466</u>	<u>\$ 1,766,100</u>	<u>\$ (78,634)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (2,709)	\$ (50,383)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>60,345</u>	<u>57,636</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 57,636</u>	<u>\$ 7,253</u>		

**CITY OF ALMA, KANSAS**  
**GAS UTILITY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>CASH RECEIPTS</b>				
Taxes and Shared Revenue				
Sales and charges	\$ 503,791	\$ 1,129,815	\$ 650,000	\$ 479,815
Sales tax	13,494	29,390	15,000	14,390
Penalties and other	11,275	511,174	6,500	504,674
Reimbursements	2,810	3,050	3,000	50
Transfer from Gas Reserve	-	47,243	91,200	(43,957)
<b>Total Cash Receipts</b>	<u>\$ 531,370</u>	<u>\$ 1,720,672</u>	<u>\$ 765,700</u>	<u>\$ 954,972</u>
<b>EXPENDITURES</b>				
Personnel Services	\$ 59,993	\$ 59,812	\$ 70,000	\$ (10,188)
Commodities	24,491	31,228	45,000	(13,772)
Contractual Services	109,574	753,674	40,000	713,674
Energy Purchases	225,419	88,517	425,000	(336,483)
Sales Tax	14,941	30,981	18,500	12,481
Capital Outlay	-	-	140,000	(140,000)
Transfer to Gas Reserve	36,000	36,000	36,000	-
Transfer to Electric Utility	-	84,000	-	84,000
Debt Service	-	34,728	-	34,728
Gas line project	27,179	-	-	-
Employee Benefits Reimbursement	35,252	33,234	30,000	3,234
<b>Subtotal Expenditures</b>	<u>\$ 532,849</u>	<u>\$ 1,152,174</u>	<u>\$ 804,500</u>	<u>\$ 347,674</u>
<b>Allowable qualifying budget credits</b>	<u>-</u>	<u>-</u>	<u>501,450</u>	<u>(501,450)</u>
	<u>\$ 532,849</u>	<u>\$ 1,152,174</u>	<u>\$ 1,305,950</u>	<u>\$ (153,776)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,479)	\$ 568,498		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>31,219</u>	<u>29,740</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 29,740</u>	<u>\$ 598,238</u>		

**CITY OF ALMA, KANSAS**  
**WATER UTILITY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>CASH RECEIPTS</b>				
Taxes and Shared Revenue				
Sales and Charges	\$ 357,512	\$ 343,376	\$ 350,000	\$ (6,624)
Sales Tax and Water Protection Fee	7,655	7,496	7,000	496
Interest	373	128	-	128
Miscellaneous and Reimbursements	3,336	3,651	-	3,651
<b>Total Cash Receipts</b>	<u>\$ 368,876</u>	<u>\$ 354,651</u>	<u>\$ 357,000</u>	<u>\$ (2,349)</u>
<b>EXPENDITURES</b>				
Personnel Services	\$ 44,995	\$ 44,857	\$ 45,000	\$ (143)
Commodities	68,871	92,678	85,000	7,678
Contractual Services	23,176	31,362	30,000	1,362
Water Plan Fee	2,154	1,667	3,000	(1,333)
Water Sampling	4,132	4,401	6,000	(1,599)
Water Chemicals	18,049	21,260	15,000	6,260
Sales Tax	6,366	6,021	10,000	(3,979)
Refunds to Customers	-	-	5,000	(5,000)
Capital Outlay	-	-	5,000	(5,000)
Transfer to Water Reserve	41,280	39,360	34,560	4,800
Transfer to 2012 Water Bond	94,800	74,100	100,000	(25,900)
Transfer to KS Water Rights	32,040	32,040	-	32,040
Employee Benefits Reimbursement	28,349	33,234	25,000	8,234
<b>Total Expenditures</b>	<u>\$ 364,212</u>	<u>\$ 380,980</u>	<u>\$ 363,560</u>	<u>\$ 17,420</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 4,664	\$ (26,329)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>25,215</u>	<u>29,879</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 29,879</u>	<u>\$ 3,550</u>		



**CITY OF ALMA, KANSAS  
SEWER UTILITY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

For the Year Ended December 31, 2021

With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>CASH RECEIPTS</b>				
Taxes and Shared Revenue				
User Fees	\$ 296,130	\$ 286,058	\$ 310,000	\$ (23,942)
Interest	373	127	-	127
Transfer from Sewer Renovation Loan Fund	17,800	33,951	280,000	(246,049)
Miscellaneous Reimbursements	2,347	2,678	2,000	678
<b>Total Cash Receipts</b>	<u>\$ 316,650</u>	<u>\$ 322,814</u>	<u>\$ 592,000</u>	<u>\$ (269,186)</u>
<b>EXPENDITURES</b>				
Personal Services	\$ 29,997	\$ 29,906	\$ 35,000	\$ (5,094)
Commodities	31,783	43,555	40,000	3,555
Contractual Services	16,408	14,760	20,000	(5,240)
Capital Outlay	-	-	200,000	(200,000)
Transfer to Sewer Reserve	14,400	14,400	15,000	(600)
Employee Benefits Reimbursement	10,895	10,634	20,000	(9,366)
Sewer Operations and Maintenance Cost	9,580	7,341	20,000	(12,659)
Transfer to Sewer Renovation Loan	163,951	122,389	165,000	(42,611)
Transfer to 2013 Collection System Bond	59,940	59,940	65,000	(5,060)
<b>Total Expenditures</b>	<u>\$ 336,954</u>	<u>\$ 302,925</u>	<u>\$ 580,000</u>	<u>\$ (277,075)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (20,304)	\$ 19,889		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>25,392</u>	<u>5,088</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 5,088</u>	<u>\$ 24,977</u>		

**CITY OF ALMA, KANSAS**  
**GO BONDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Actual</u>
<b>CASH RECEIPTS</b>		
Miscellaneous	\$ -	\$ 8,640
<b>EXPENDITURES</b>		
Transfer to Electric Utility	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ 8,640
<b>UNENCUMBERED CASH - JANUARY 1</b>	-	-
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>	<u>\$ 8,640</u>

**CITY OF ALMA, KANSAS**  
**GASLINE PHASE I**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Actual</u>
<b>CASH RECEIPTS</b>		
Bond Proceeds	\$ 963,225	\$ 872,548
<b>EXPENDITURES</b>		
Capital Outlay	\$ 800,584	\$ 1,206,969
Debt service	13,500	-
<b>Total Expenditures</b>	<u>\$ 814,084</u>	<u>\$ 1,206,969</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 149,141	\$ (334,421)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>195,457</u>	<u>344,598</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 344,598</u></u>	<u><u>\$ 10,177</u></u>

**CITY OF ALMA, KANSAS**  
**GASLINE PHASE II**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<b>Prior Year Actual</b>	<b>Actual</b>
<b>CASH RECEIPTS</b>		
Temporary financing	\$ -	\$ 1,169,299
<b>EXPENDITURES</b>		
Construction costs	\$ -	\$ 122,062
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ 1,047,237
<b>UNENCUMBERED CASH - JANUARY 1</b>	-	-
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>	<u>\$ 1,047,237</u>

**CITY OF ALMA, KANSAS**  
**COMMUNITY CENTER DEPOSITS - AGENCY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2021  
With Comparative Actual Totals for the Prior Year Ended December 31, 2020

	<u>Prior Year Actual</u>	<u>Actual</u>
<b>CASH RECEIPTS</b>	\$ 630	\$ 1,100
<b>EXPENDITURES</b>	\$ 650	\$ 1,050
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (20)	\$ 50
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>490</u>	<u>470</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 470</u>	<u>\$ 520</u>