

TOWN
(NOT DEPARTMENTALIZED)
2021 - 2022
ESTIMATE OF NEEDS
AND
FINANCIAL STATEMENT OF THE
FISCAL YEAR 2020 - 2021

FILED
NOV 03 2021
State Auditor & Inspector

STATEMENT OF MANAGEMENT OF THE VARIOUS FUNDS OF THE MUNICIPALITY OF KANSAS,
COUNTY OF DELAWARE, State of Oklahoma

STATE OF OKLAHOMA, COUNTY OF DELAWARE, SS.

To the County Excise Board of said County and State, Greeting:-

Pursuant to the requirements of 68 O.S.1981 section 2483, we submit, herewith, for your consideration, the within statement of the fiscal conditions of the Municipality of Kansas, County of Delaware, State of Oklahoma, for the fiscal year beginning July 1st, 2020 and ending June 30, 2021 together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2021 and ending June 30, 2022. The same have been prepared in conformity to Statute, in relation to which be it further noted, that:

1. We, the undersigned duly elected, qualified and acting officers of Kansas, of the County and State aforesaid, do hereby certify that as a session of the Governing Body thereof, begun on the first Monday in July, 2021 pursuant to the provision of 68 O.S. 1981 section 2483, the within statements consisting of detailed Exhibits and Schedules were found to comprise a true and correct statement of the condition of the Fiscal Affairs of said Municipality as reflected by the records of the Clerk and Treasurer as of June 30, 2021.

2. We further certify that any surplus earnings of Utilities owned and operated by said Municipality have been accounted for herein and properly credited in accordance with Resolutions of this Governing Board, duly recorded in the minutes of the Clerk.

3. We further certify that the within estimated requirements for Current Expenses for the Fiscal Year beginning July 1st, 2021 and ending June 30, 2022 as shown by exhibit "M" herein, are reasonably necessary for the proper conduct of the affairs of the said municipality, that the Estimated Income from sources other than ad valorem taxes as shown in Exhibit "F" may reasonably be expected to be collected as a revenue during the fiscal year, and it is not in excess of 90% of the amount collected from the same sources during the fiscal year ending June 30, 2021.

Dated at Town of Kansas, Oklahoma, this 1st day of

September, 2021

Shawn Moore
Clerk

John Storch
Mayor-President of Board of Trustees

Shawn Moore
Treasurer

Subscribed and sworn to before me this 1 day of
September, 2021.

My Commission expires 06/04, 20 25
Katie Kite Notary Public



RECEIVED
NOV 01 2021
State Auditor
and Inspector

Delaware

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AFFIDAVIT

STATE OF OKLAHOMA, COUNTY OF Delaware SS.

Personally appeared before me, the undersigned Notary Public Guann Moore Clerk of the Municipality of Kansas, County and State aforesaid, who being first duly sworn according to law, deposes and says: That he complied with the law by having the Financial Statement and Estimate published as required by law in one issue of Reid Newspaper, a legally-qualified newspaper published in said City-Town--a legally-qualified newspaper of general circulation in said City-Town (strike inapplicable phrase) a copy of which published Statement and estimate, together with proof of publication thereof, is hereto attached, marked Exhibit "A" and made a part hereof.

Guann Moore

Clerk.

Subscribed and sworn before me this the 1 day of

September 2021.

KK Katie Kite

Notary Public.



Filed this 8 day of September 2021.

Barbara Barue
Secretary and Clerk of Excise Board

Delaware

County, Oklahoma



NOTE: The law requires that the Annual Statement of each City-Town be published in one issue of a legally-qualified newspaper published in such City or Town. All data required to be published are scheduled on the Publication Sheets, which are to be filled in, and given to the publisher. If there be no legally-qualified newspaper published in said City-Town, then publication must be made in some legally-qualified newspaper of general circulation in such City-Town. The financial statement and estimate is required to be filed with the County Clerk as Secretary of the County Excise Board on or before July 15th in Incorporated Towns, and on or before July 20th in Cities. If publication may not be had by that date, affidavit and proof of publication are required to be attached within five days after date of filing.

Two complete copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk, fully signed. After the Excise Board approves the same and makes the levies, both statements should be signed by the Excise Board members. One complete signed copy shall be filed in the office of the State Auditor-Clerk of the Court of Tax Review, Capitol Building, Oklahoma City.

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CURRENT ACCOUNTS EXHIBITS "A" AND "B", STATEMENT SHOWING COLLECTIONS AND DISBURSEMENTS OF CASH;
 WITH RESERVATION OF ASSETS FOR CURRENT INDEBTEDNESS AND DISPOSITION OF SURPLUS FOR THE FISCAL YEAR ENDING JUNE 30, 2021

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2020-21

EXHIBIT "A", GENERAL FUND
 Account No. 1

ITEMS	Detail	Total
1 Surplus Cash June 30, beginning said fiscal period	254,742	
2 Protest-Tax Refunds Unclaimed same date		
3		
4 Total Cash Surplus to begin Acct. 7-1-20		254,742
5 Current Tax Apportioned and Credited		
6 Revenue other than Adv. Tax Exhibit F	654,373	
7 Resale Property Fund Distribution		
8 Prior Expenditures Recovered (attach statement)		
9		
10		
11		
19 Total Current Income		654,373
20 Surp. Realized Transferred from Preceding Year		0
21 Total Cash Balance and Receipts		909,115
DISBURSEMENTS:-		
22 Current Warrants Paid	523,380	
23 Interest paid thereon		
Total Disbursements		523,380
24 Cash Balance on Hand June 30, 2021		385,735
25 LIABILITIES AND RESERVES:-		
26 Current Warrants Outstanding (Exhibit "W")	23,566	
27 Reserves (Ex. MA and MB)	45,459	
28 Interest Reserve for Outstanding Warrants		
29 Total Liabilities and Reserves		69,025
30 Surplus Cash Balance-to line 2, Exhibit "Y"		316,710
=====		=====
BALANCE SHEET		
31 Liabilities and Reserves over Cash		
32 Net Current Tax in Process of Col. (T- 19)		
33		
34 Surp. Represented by Taxes in Proc. of Col.		
35 Deficit		
36 Balance Sheet Footings		
37 90% Limit		
38 Governing Board's Estimate of Probable Revenue From Surplus Taxes in Process of Collection		=====

STATEMENT OF RECEIPTS AND DISBURSEMENTS IN CURRENT CASH FUNDS FOR FISCAL YEAR ENDING JUNE 30, 2021

Cash Statement Exhibit: _____
Supporting "MC" Schedules
page 4

	Street & Alley Cash Fund	Cemetery Fund	Library, Grant & Fire Funds
Items	Detail	Detail	Detail
Residue of the 2019-20 Account			
1 Reserves 6-30-21 Claims and Contracts			
2 Warrants Outstanding			
3 Total Reserves	0	0	0
4 Warrants Since Paid			
5 Cash Balance 6-30-21	0	0	0
6 Reserves 6-30-21 Claims and Contracts			
7 Warrants Outstanding			
8 Total Reserves	0	0	0
Cancellation Releases	0	0	0
9 Line 5 Less Line 8			
2020-21 ACCOUNT			
10 Surplus Cash June 30, 2020	28,618	16,492	231,917
11 Add: Cancelled 2020-21 Encumbrances	0	0	0
COLLECTIONS (by Sources)			
12 Gasoline Tax	1,239		
13 Commercial Vehicle License Tax	5,752		
14 Grants & Donations	73,544	2,124	21,026
15 Transfers In			
16 Sales Tax			90,174
17 Miscellaneous	251	924	2,495
18 Interest	11	8	570
19 Burial Plots		2,700	
20 Insurance Proceeds			
Sale of surplus			4,002
21 Total Bal. and Receipts	109,415	22,248	350,184
22 Cash Appropriated during year	109,415	22,248	350,184
Surplus Cash Unappropriated 6-30-21	0	0	0
APPROPRIATED FUNDS			
23 Cash Appropriated during year (L.22)	109,415	22,248	350,184
24 Warrants Paid 2020-21 Issue	91,244	10,449	40,086
25			
26 Balance Appropriated Cash	18,171	11,799	310,098
27 Warrants Issued	91,244	0	40,086
28 Warrants Paid	91,244	10,449	40,086
29 Cash Warrants Issued but Unpaid	0	0	0
30 Claims and Contracts Pending	131	414	11,931
31 Total Reserve for Warrants and Encumb	131	414	11,931
32 Free Cash Surplus from Lapsed App.	18,040	11,385	298,167
33 Add: Surplus Cash Unappropriatd.	0	0	0
37 TOTAL Surplus Available for Appropriation in July 2021	18,040	11,385	298,167

Exhibit "A" (continued) Accounts of Prior Years

	2019-20	2018-19	Exhibit "A" Continued 2017-18	2016-17	2015-16	2014-15
a Balance Reported to Ex. Bd. as of June 30, 2020	3,647	0	0	0	0	0
Adjustments by Journal Entry, Case No.						
b Added: (State where from)						
c Deducted: (State where to)						
1 Balance Reserved to begin Current Period	3,647	0	0	0	0	0
2 Realized Surplus Forward from Preceding Year	0	0	0	0	0	0
3 Ad Valorem Tax Apportioned of Year in Caption						
4						
5 Prior Expenditures Recovered (attach statement)						
6 TOTAL RECEIPTS AND BALANCE	3,647	0	0	0	0	0
7 Warrants Paid of Year in Caption	3,647					
8 Interest paid thereon						
9 TOTAL DISBURSEMENTS	3,647	0	0	0	0	0
10 BALANCE, JUNE 30, 2021	0	0	0	0	0	0
11 Reserve for Unpaid Warrants of Year in Caption	0	0	0	0	0	
12 Reserve for Adequate Interest Requirements						
13 TOTAL LIABILITIES AND RESERVES	0	0	0	0	0	0
14 Deficit: (Figures in Red)						
15 Current Surplus Forward to Succeeding Year	0	0	0	0	0	0

EXHIBIT "W" INDEBTEDNESS OF ALL MUNICIPAL FUNDS JUNE 30, 2021, CLERK'S CONTROL ACCOUNT WITH WARRANT AND CLAIM

	WARRANTS ISSUED		WARRANTS RETIRED	WARRANTS RETIRED		WARRANTS RETIRED			
	Outstanding June 30, a year ago as Reported	New Issues During Fiscal Period	Warrants Paid	Converted to Judgment	Converted to Funding Bonds	Warrants Cancelled	Stopped by Statute	Total Warrants Retired	Balance Warrants Outstanding June 30, 2021
FUND AND YEAR OF ISSUE									
1 General Fund 2020-21		546,946	523,380					523,380	23,566
2 General Fund 2019-20	3,647		3,647					3,647	0
3 General Fund 2016-17								0	0
4 General Fund 2015-16								0	0
5 General Fund 2014-15								0	0
6 Cemetery 2016-17								0	0
7 Cemetery 2020-21		10,449	10,449					10,449	0
8 Str. & Alley 2020-21		91,244	91,244					91,244	0
9 Cemetery 2019-20								0	0
10 Other Funds 2020-21		40,086	40,086					40,086	0
11 Other Funds 2019-20								0	0
12 Str & Alley 2019-20								0	0
Totals	3,647	688,725	668,806	0	0	0	0	668,806	23,566

STATEMENT OF CASH ACCOUNTS, RECEIPTS, DISBURSEMENTS AND BALANCES WITH FISCAL CONDITION OF THE SINKING FUNDS OF MUNICIPALITY OF Kansas, Delaware COUNTY, OKLAHOMA, ON JUNE 30, 2021					
SINKING FUND EXHIBIT "Ga" Cash Statement		"G-1" New Sinking Fund Detail Extension		"G-2" Old Sinking Fund Detail Extension	
1	Cash Balance on Hand June 30, 2020				
2	Investments Since Liquidated (EX. H)				
3	APPORTIONMENTS SINCE MADE:				
4	2019 and Back Ad Valorem Tax				
5	2020 Ad Valorem Tax				
6					
7					
8					
9	Surp. Utility Earnings (order of City Officers)				
10	Interest on Invested Sinking Fund (Net)				
11	Premium on Bonds Sold				
12	Accrued Interest on Bonds Sold				
13	Residue of Unused Bond Funds				
14	Protest Tax Refunds				
15	Prior Expenditures Recovered (Attach Statement)				
16	Resale Property Fund Distribution				
17					
18					
19					
20	TOTAL APPORTIONMENTS				
21	TOTAL BALANCE, APPORTIONMENTS, Etc.				
22	DISBURSEMENTS				
23	Interest Coupons Paid				
24	Interest Paid on Past-Due Coupons				
25	Bonds Paid				
26	Interest Paid on Past-Due Bonds				
27	Commission Paid to Fiscal Agency				
28	Judgments paid (Ex. J. Col. 18)				
29	Interest Paid on Judgments				
30	Investments Purchased (Ex. "H", Col. 2)				
31	Judgments Paid Under 620.S(1981) Sec. 435				
32					
33	TOTAL DISBURSEMENTS				
34	Cash Balance on Hand June 30, 2021				

EXHIBIT "Gb" SINKING FUND BALANCE SHEET

	"G-1" New Sinking Fund		"G-2" Old Sinking Fund	
	Detail	Extension	Detail	Extension
1.Cash Balance on Hand (Line 34 above)				
2. Legal Investments Properly Maturing				
3. Judgments Paid to Recover by Tax Levy				
4. TOTAL LIQUID ASSETS		0.00		0.00
DEDUCT MATURED INDEBTEDNESS				
5.a.Past-Due Coupons (K-34)				
6.b. Interest Accrued Thereon				
7.c.Past-Due Bonds (K- 19)				
8.d. Interest Thereon after last coupon				
9.e. Fiscal Agency Commission on above				
10.f. Judgments & Interest Levied for but Unpaid				
11.TOTAL ITEMS a-f TO EXTENSION COLUMN		0.00		0.00
12.BALANCE OF ASSETS SUBJECT TO ACCRUALS		0.00		0.00
DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT				
13.g. Earned Unmatured Interest (K-35)				
14.h. Accrual on Final Coupons (K-27)				
15.i. Accrued on Unmatured Bonds (K- 18)				
16.TOTAL ITEMS g-i TO EXTENSION COLUMN		0.00		0.00
17.EXCESS OF ASSETS OVER ACCRUAL RESERVES		0.00		0.00
But if line 12 is less than line 16, after omitting				
"h," abandon items g, h, and i, and deduct the fol-				
lowing, each in turn from line 12 & extend residue.				
13d j. Unmatured Coupons Due Before				
14d k. Unmatured Bonds Sc Due (Ex. KK, Col. 2)				
15d i. Whatever Remains is For Exhibit KK, Col 3				
16d Here enter footing Ex. K, Col. 18,				
(would have been line 15)				
17d Ratio (%) Line 15d is of Line 16d for Allotment				

EXHIBIT "MG" ESTIMATE OF SINKING NEEDS 2021-22

1. Interest Earnings on Bonds (K-29)
2. Accrual on Unmatured Bonds (K - 12)
3. Annual Accrual on "Prepaid" Judgments
4. Annual Accrual on Unpaid Judgments
5. Interest on Unpaid Judgments
6. All Commissions To Fiscal Agencies
- 7.
- 8.
9. Non-Accrual (IMMEDIATE) NEEDS IN EXCESS OF ASSETS
10. Unpaid Past-Due Coupons-No Cash (Gb-5)
11. Interest Due Thereon (Gb-6)
12. Unpaid Past-Due Bonds (Gb-7)
13. Interest Due Thereon (Gb-8)
- 14.
- 15.
- 16.

1. NEW SINKING FUND		2. OLD SINKING FUND	
Computed by	Provided by	Computed by	Provided by
Governing	Excise	Governing	Excise
Board	Board	Board	Board

THE 2021- 2022 ESTIMATE OF NEEDS AND FINANCIAL
STATEMENT OF THE FISCAL YEAR 2020 - 2021

PREPARED BY Kolker & Kolker, Inc. _____

SUBMITTED TO THE DELEWARE COUNTY

EXCISE BOARD THIS _____ DAY OF _____ A.D., 2021

EXHIBIT "H-1" Investments - Sinking Fund, Excluding Homesteads - At Cost

INVESTED IN	Investments on Hand June 30, 2020	Since Purchased (Ga-30)	LIQUIDATION OF By Collection Of Costs	INVESTMENTS Amortization of Premium Paid	Barred by of Court Order	Investments on Hand June 30, 2021
1. Municipal Bonds						0.00
2. U.S. Bonds & Certificates						0.00
3. Warrants 2020-21						0.00
4. Warrants 2019-20						0.00
9.						0.00
10. Judgments on Inventory						0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

EXHIBIT "H-2"

1. Municipal Bonds						0.00
2. U.S. Bonds & Certificats						0.00
3. Warrants 2020-21						0.00
4. Warrants 2019-20						0.00
9.						0.00
10. Judgments on Inventory						0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

EXHIBIT "I"

PREPAID (INVESTED) JUDGMENTS

CASE NO.	COURT	Unreimbursed Balance June 30 2020	Since Prepaid (Ga-31)	Reimbursement By Tax Levy 2020-21	Balance Unreimbursed June 30, 2021
1. Post-Homestead					
TOTAL "I-1"		0.00	0.00	0.00	0.00

2. Pre-Homestead

TOTAL "I-2"

EXHIBIT "CU" EMERGENCY UTILITY REPLACEMENT FUND (11 O.S. 1981 448.1)

Items	Cash Balance In Reserve 6-30-20	Transferred in From Surplus	Transferred Out For Replacement	Cash Balance in Reserve 6-30-21
				0.00
				0.00
TOTAL	0.00	0.00	0.00	0.00

ANNUAL REPORT AND STATEMENT OF EXPENDITURES MADE FROM CASH APPROPRIATIONS DURING THE FISCAL YEAR ENDING JUNE 30, 2021,
 OF MUNICIPALITY OF Kansas
 COUNTY OF Delaware
 STATE OF OKLAHOMA,
 AS REQUIRED BY 68 O.S. 1981 SECTION 2483

SECTION 2403											
APPROPRIATION ACCOUNTS WITHIN CASH FUNDS	---FISCAL YEAR ENDING 6-30-20---				FISCAL YEAR ENDING 6-30-21-----						
	1 Reserves 6-30-20 w/ Subseq. Adjust- ments	2 Warrants Since Issued	3 Claims Pending 6-30-21	Lapsed Bal	4 Total Approved Appropri- ations During Yr	5 By Court	6 Excise Board	7 Net Amount of Appropri- ations	8 Warrants Issued	9 Reserves	10 Lapsed Bal. Known To Be Unencum.
STREET AND ALLEY CASH FUND, EXHIBIT "1MC"											
1 Personal Services				0.00				0.00			0.00
2 Maintenance and Operation				0.00				0.00			0.00
3 Capital Outlay				0.00				0.00			0.00
4											
5 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CDBG GRANT FUND, EXHIBIT "2MC"											
1 Personal Services				0.00				0.00			0.00
2 Maintenance and Operation				0.00				0.00			0.00
3 Capital Outlay				0.00				0.00			0.00
4											
5 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUNTING AND FISHING CASH FUND, EXHIBIT "3MC"											
1 Personal Services				0.00				0.00			0.00
2 Maintenance and Operation				0.00				0.00			0.00
3 Capital Outlay				0.00				0.00			0.00
4											
5 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE SHARING CASH FUND, EXHIBIT "4MC"											
1				0.00				0.00			0.00
2				0.00				0.00			0.00
3				0.00				0.00			0.00
4 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE SHARING CASH FUND, EXHIBIT "5MC"											
1				0.00				0.00			0.00
2				0.00				0.00			0.00
3				0.00				0.00			0.00
4 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

JUDGMENT INDEBTEDNESS										
1	2	3	4	5	6	7	8	9	10	11
In favor of	By Whom Owned	Purpose of Judgment	Case No.	Name of Court	Date of Judgment	Principal Amount Of Judgment	Tax Levys Made	Principal Amount Provided for to 6-30-20	Principal Amount Provided for in 2020-21	Not Provided For
Not Affecting Homesteads (New)										
						0.00	0.00	0.00	0.00	0.00
Amounts to Provide by Tax Levy Fiscal Year 2021-22										
12	13	14	15	FOR ONLY THOSE JUDGMENTS HELD BY OWNERS OR ASSIGNEE						
1/3 Principal	Interest	Principal	Interest	Judgment Obligations Since Levied For	Judgment Obligations Since Paid	18	19	20	21	22
				Princ.	Interest	Princ.	Interest	Principal	Interest	Total
										0.00
										0.00
										0.00
										0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE: Final judgments legally prepaid out of Sinking Fund Cash on Hand, not immediately needed to pay Bond and Coupons (184 Okla. 351), require no accounting in columns 14 to 22 inclusive. But for such prepaid Judgment, the total of detail in Column 10 herein must agree with "Judgments Liquidated by Tax Levy" in Column 3, Exhibit "I"; and, similarly, the total of detail for such Judgments in Column 11 herein, must agree with the summary "Balance Unliquidated" June 30, Column 4, Exhibit "I".

EXHIBIT "K-1" DETAIL STATUS OF POST-HOMESTEAD BOND AND COUPON INDEBTEDNESS AS OF JUNE 30, 2021, AND ACCRUALS THEREON													
LINE NUMBER	1 Purpose of Bond Issue	2 Date of Issue	3 Date of Sale by Delivery	4 HOW AND WHEN BONDS MATURE			6 Amount of Original Issue	9 Cancelled Funded or in Jugmnt or Delayed For Final Levy Year					
				---Uniform---	---Final Maturity---								
				---Maturities---	---Otherwise---								
				Date Maturing Begins	Amt. Each Uniform Maturity	Date of Final Maturity	Amount Of Final Maturity						
1													
2													
3													
4													
5													
6													
7													
8													
9													
10	Totals												
	10	11	12	13	14	15	16	17	18	19	20	21	22
	BASIS OF ACCRUALS CONTEMPLATED ON NET COLLECTIONS OR BETTER IN ANTICIPATION												
	Bond Issues	s Yrs	Normal	Tax	Accrual	DEDUCTIONS FROM TOTAL ACCRUA.			Balance	---Total Bonds---		Coupon	
	Accruing	to	Annual	Yrs	Liability	Bonds Pd.	Bonds Pd.	Matured	of	---Outstanding---		Computation	
	by Tax Levy	y Run	Accrual	Run	to Date	Prior to	During	Bonds	Accrual	6-30-21		First/Next	t %
						6-30-20	2020-21	Unpaid	Liability	Matured	Unmatured	Coup. Due	Int.
1													
2													
3													
4													
5													
6													
7													
8													
9													
10	Totals												
	23	24	25	26	27	28	29	30	31	32	33	34	35
	Requirement for Interest Earnings					Current	Total Int.	INTEREST COUPON ACCOUNT					
	After Last Tax-Levy Year					Earnings	To Levy	Int. Earned But		Interest	Coupons	Int. Earned But	
	Terminal	Yrs.	Accrue	Tax	Total	Through	for 2021-22	6 Unpaid 6-30-20		Earnings	Paid	Unpaid 6-30-21	
	Interest	To	Each	Yrs.	Accrued	2021-22	Sum of Cols.	s. Matures		Through	Through	Matures	Unmatures
	To Accrue	Run	Year	Run	To Date		25 & 28		Unmatures	2020-21	2020-21		
1													
2													
3													
4													
5													
6													
7													
8													
9													
10	Totals												

EXHIBIT, "K-2" DETAIL STATUS OF PRE-HOMESTEAD BOND AND COUPON INDEBTEDNESS AS OF JUNE 30, 2021, AND ACCRUALS THEREON

LINE NUMBER	1 Purpose of Bond Issue	2 Date of Issue	3 Date of Sale by Delivery	4 ---HOW AND WHEN BONDS MATURE--- ---Uniform--- ---Maturities--- Date Maturing Begins	5 Amt. Each Uniform Maturity	6 ---Final Maturity--- ---Otherwise--- Date of Final Maturity	7 Amount Of Final Maturity	8 Amount of Original Issue	9 Cancelled Funded or in Jugmnt or Delayed For Final Levy Year
----------------	----------------------------------	-----------------------	-------------------------------------	---	---------------------------------------	--	-------------------------------------	--	--

1									
2									
3									
4									
5									
6									
7									
8									
9									
10	Totals								

10	11	12	13	14	15	16	17	18	19	20	21	22
BASIS OF ACCRUALS CONTEMPLATED ON NET COLLECTIONS OR BETTER IN ANTICIPATION												
Bond Issues	s Yrs	Normal	Tax	Accrual	DEDUCTIONS FROM TOTAL ACCRUAL			Balance	---Total Bonds---		Coupon	
Accruing	to	Annual	Yrs	Liability	Bonds Pd.	Bonds Pd.	Matured	of	---Outstanding---		Computation	
by Tax Levy	y Run	Accrual	Run	to Date	Prior to	During	Bonds	Accrual	---6-30-21---		First/Next	t %
					6-30-20	2020-21	Unpaid	Liability		Matured	Coup.Due	Int.

1												
2												
3												
4												
5												
6												
7												
8												
9												
10	Totals											

23	24	25	26	27	28	29	30	31	32	33	34	35
Requirement for Interest Earnings												
After Last Tax-Levy Year												
Terminal	Yrs.	Accrue	Tax	Total	Current	Total Int.	INTEREST COUPON ACCOUNT					
Interest	To	Each	Yrs.	Accrued	Earnings	for 2021-22	Int. Earned But	Interest	Coupons	Int. Earned But		
To Accrue	Run	Year	Run	To Date	Through	Sum of Cols. 25 & 28	6 Unpaid 6-30-20	Earnings	Paid	Unpaid 6-30-21		
					2021-22		Matured	Through	Through	Matured	Unmatured	
							Unmatured	2020-21	2020-21			

1												
2												
3												
4												
5												
6												
7												
8												
9												
10	Totals											

EXHIBIT "F"		STATEMENT OF INCOME FROM SOURCES OTHER THAN AD VALOREM TAXES, THE AMOUNTS COLLECTED AND APPORTIONED TO THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2021, AND EXTIMATED INCOME FROM SOURCES OTHER THAN AD VALOREM TAXES FOR THE FISCAL YEAR ENDING JUNE 30, 2022			
AD VALOREM TAX		2020-21 ACCOUNT		-ESTIMATED MISC. REVENUES- FOR 2021-22	
SUMMARY CLASSIFICATION BY SOURCE GENERAL FUND		Amount Estimated 1	Actually Collected 2	Estimated by the Gov. of the Town 3	Approved by The County Excise Board 4
1. Occupation Tax			7,080	6,372	6,372
2. Dog Tax					
3. Dog-pound Fees					
4. Police Fines					
5. Garbage Disposal Fees		108,895	117,148	105,433	105,433
6. Sewer Connection Fees					
7. Rentals on City-Town Property		1,058		0	0
8. Inspection Fees					
9. Fees for Issuance of Permits		1,350	2,805	2,525	2,525
10. Alcoholic Beverage Excise Tax		13,659	17,110	15,399	15,399
11. Sales Tax		229,101	313,548	282,193	282,193
12. Franchise Fees		24,892	10,667	9,600	9,600
13. Light & Power Utility Revenues					
14. Water Utility Revenues					
15. Utility Revenues					
16. Light & Power Utility Surplus					
17. Water Utility Surplus					
18. Utility Surplus					
19. Special Accounts: Park Department fees					
20. Cemetery Burial Permits					
21. Cemetery, Other Fees					
22. Library Fees and Rentals					
23. Insurance Claim		0	12,985	11,687	11,687
24. Interest		514	181	163	163
25. Use Tax		44,753	87,941	79,147	79,147
26. Miscellaneous, Copy Machine, etc		288	1,345	1,211	1,211
27. Cigarette Tax		3,049	4,766	4,289	4,289
28. Grant/Contributions		20,502	11,100	9,990	9,990
29. Transfers In			67,697	0	0
30. TOTAL COLLECTIONS 2020-21 AND ESTIMATE FOR 2021-22		448,061	654,373	528,009	528,009

STATEMENT OF EXPENDITURES MADE FROM APPROPRIATIONS DURING THE FISCAL YEAR ENDING JUNE 30, 2021, AND ESTIMATED NEEDS FOR THE FISCAL YEAR ENDING JUNE 30, 2022, OF THE MUNICIPALITY OF Kansas, COUNTY OF Delaware, STATE OF OKLAHOMA
AS REQUIRED BY 68 O.S. SECTION 2483

EXHIBIT "MA"		GENERAL FUND		CURRENT EXPENSES							
						FISCAL YEAR ENDING JUNE 30, 2020					
						1		2		3	
						Reserves 6-30-20 w/ Subsequent Adj.		Warrants Since Issued		Claims Pending	
										4	
										Lapsed Balance	
1 Personal Services											
2 Maintenance and Operation											
3 Capital Outlay											
4 Revaluation of Real Prop. (68 OS 81 Sec.2481.1-2481.11)											
Tot. Subject To Warrant Issue						0.00		0.00		0.00	
Provision for Interest										0.00	
GRAND TOTAL						0.00		0.00		0.00	
						FOR FISCAL YEAR ENDING JUNE 30, 2021					
		5		6		7		8		9	
										10	
										11	
		Original Approved Appropriations		--Supplemental Adjustments-- Added		Cancelled		Net Amount of Appropriations		Warrants Issued	
										Reserves	
										Lapsed Bal Known to be Unencumbered 6-30-21	
1 Personal Services		292656.00		10000.00				302656.00		292232.00	
2 Maintenance and Operation		200700.00		10000.00				210700.00		173280.00	
3 Capital Outlay		215872.00				20000.00		195872.00		81434.00	
4 Revaluation of Real Prop. (68 OS 81 Sec.2481.1-2481.11)										8123.00	
Tot. Subject To Warrant Issue		709228.00		20000.00		20000.00		709228.00		546946.00	
Provision for Interest								0.00		45459.00	
GRAND TOTAL		709228.00		20000.00		20000.00		709228.00		546946.00	
										45459.00	
										116823.00	

DEFINITIONS OF APPROPRIATIONS ACCOUNTS

68 O.S. 1981. SECTION 2490:

Each of the items of appropriation as hereinafter defined and enumerated shall represent, in the broadest permissible sense, a specific purpose, and each such item of appropriation shall be the estimate made and approved for such purpose, subject to encumbrance and expenditure therefor, under restrictions otherwise provided by law. The distinctive functional purpose of each shall be that assigned by statute, charter, or ordinance to the office, board, commission, or department for counties, cities and towns, * * * and to quasi-municipal boards serving a particular function but lacking corporate powers. As applied to each, * * * except where otherwise provided by law, the terms used shall be applied in meaning as follows: the term "Personal Services" is defined to comprehend all salaries, wages, per diem compensation, fees where the only compensation of the recipient is the fees earned, and all allowances or reimbursement for travel expense where authorized by law and/or defined by law, paid to any officer, deputy, employee, or other individual for services rendered or employment in relation to the office, department, or subdivision of the municipality, including such items as fees and mileage of witnesses and jurors when paid from the general fund, fees of constables and justices of the peace and all other fees, compensation or remuneration paid to individuals or persons who have only their professional, technical, or vocational skills and services to sell. In the departments of roads and highways and/or streets and alleys the term "Personal Services" shall comprehend all items so defined hereinabove and shall be further specifically defined to include such items as salaries, wages, per diem compensation and all other compensation or remuneration paid to engineers, surveyors, mechanics, truck drivers, tractor and grader operators, carpenters, etc. for professional, technical and vocational skills and services rendered in relation to employment by or within such department or subdivision of the municipality. The term "Maintenance and Operation" is defined to comprehend all current expense except those items herein defined as "Personal Services" and/or "Capital Outlay", and "Sinking Funds", including all items, articles and materials consumed with use, rentals on machinery and equipment, premiums on surety pair, sale or trade of articles and commodities. In the departments of roads and highways and/or streets and alleys the term "Maintenance and Operation" shall comprehend all items so defined hereinbefore and shall be further specifically defined to include all items, articles and materials consumed with use in the repair, maintenance, construction or reconstruction of roads, bridges, highways, streets and alleys by the usage of force account labor, rentals on machinery and equipment, premiums on surety bonds and insurance, and all repair and maintenance accomplished under terms of a contract. The term "Capital Outlay" is defined to comprehend all items and articles (either new or replacements) not consumed with use by only diminished in value with prolonged use, such as new or replacement of, machinery, equipment, furniture and fixtures, all real properties, and all construction or reconstruction of buildings, appurtenances and improvements of real properties accomplished according to the conditions of a contract. In the department of roads and highways and/or streets and alleys the term "Capital Outlay" shall comprehend all items so defined hereinbefore and shall be further specifically defined to include the cost and all expense incurred in relation thereto, of right of ways or other real property necessary for the construction of roads and highways and/or streets and alleys as the case may be". Provided that the State Examiner and Inspector may add or substitute, and define, other items appropriation where necessary to fulfill special functions therein required, but such items shall always be the fewest that will fulfill the requirements of the Constitution or Legislature.

68 O.S. 1981. SECTION 2491:

"(1). For each office, board, commission and department, including public utilities operated within the general fund, and special budget accounts and cash accounts of Counties, Cities and Towns, the items of appropriation shall, unless otherwise provided by law, be as follows: "Personal Services", "Maintenance and Operation", and "Capital Outlay",, applied as enumerated and defined in SECTION 2490 Above Cited. Provided that public utilities, owned or controlled and managed by the city may be operated within the budget as a department within the general fund or may be separately operated as a private enterprise not controlled by general taxation statutes, and expenditures for operating expenses, replacements, and extensions may be made from the income derived from the operation of such utility without appropriation. Nothing herein contained shall operate to prevent the governing board from transferring any surplus, not needed for the operation of such public utilities, to the general fund or sinking fund of the municipality".

"(2). The Board of Trustees of a town (not a city) having a population less than that required by law to become a city, may at its option submit its estimate of needs in short form, not departmentalized, showing in separate items the amounts of funds estimated and appropriated for the functions and purposes thereof, but defined as follows: "Personal Services", "Maintenance and Operation", and "Capital Outlay" as enumerated and defined in SECTION 2490 Above Cited, Small utilities managed directly by such board of town trustees may be operated within such budget or separately operated and reported as are City utilities separately operated; but if within the budget and as separate department, the departmentalized budget form shall be used".

Name or Type of Utility CLASSIFICATION ACCOUNTS	No. 1			No. 2		
	REPORT OF			REPORT OF		
	UTILITY MANAGEMENT			UTILITY MANAGEMENT		
	Closing the 2019-20 ACCT. Detail & Tot.	Detail	Total	Closing the 2019-20 ACCT. Detail & Tot.	Detail	Total
1 CASH BALANCE Reserve June 30, 2020						
2 RETURNED FORM EMERGENCY REPLACEMENT FUND						
UTILITY EARNINGS RECEIVED:						
3 From Sale of Service-Net						
4 Collection of Delinquent Accounts						
5 Penalties						
6 Installation Fees						
7 Reinstatement Fees						
8 Other Income (attach detail)						
9 Total Receipts	0.00	0.00		0.00	0.00	
10 Total Receipts and Balance			0.00			0.00
CLASSIFIED DISBURSEMENTS:(Warrants Issued)						
Administrative:						
11 1.Salary of Superintendent						
12 2.Salary of Clerical Employees						
13 3.Postage, Telephone, and Telegraph						
14 4.Office Supplies,Blank Books,Printing						
15 5.						
Service Dept:						
16 1.Salaries of Employees						
17 2.Service Car Expense						
18 3.						
Plant Operation:						
19 1.Power						
20 2.Fuel						
21 3.Salaries of Engineers and Employees						
22 4.Wages for Extra Help						
23 5.Supplies						
24 6.Materials						
25 7.						
Maintenance:						
26 1.Repairs to Plant						
27 2.Repairs to Lines						
28 3.Labor						
29 4.						
Extension						
30 1.New Machinery						
31 2.Cost of Installation						
32 3.New Service Lines-Materials						
33 4.Cost of Construction						
34 5.						
Other Expense:						
35 1.						
36 2.						
38 Total Cash Warrants Issued	0.00	0.00		0.00	0.00	
39 Cash Warrants Paid						
40 BALANCE CASH OF JUNE 30, 2021			0.00			0.00

Name or Type of Utility CLASSIFICATION ACCOUNTS	No. 1			No. 2		
	Closing the 2019-20 ACCT. Detail & Tot.	REPORT OF UTILITY MANAGEMENT Detail	Total	Closing the 2019-20 ACCT. Detail & Tot.	REPORT OF UTILITY MANAGEMENT Detail	Total
RESERVES:						
41 1. For Claims and Contracts Pending						
42 2. For Warrants Outstanding						
43 Totals			0.00			0.00
44 Surplus Earnings			0.00			0.00
45 Transferred to General Fund of 2020-21 by Board Order						
46						
47 Transferred to Sinking Fund by Board Order						
48 Total Surplus Already Allocated and Used			0.00			0.00
49 BAL. FREE & UNENCUMBERED SURP. EARNINGS			0.00			0.00
50 Ordered by Board to the 2021-22 General Fund Account						
51 Ordered by Board to the 2021-22 Sinking Fund Account						
52			0.00			0.00
53 Balance			0.00			0.00

2020 Valuation Certified to County Treasurer		GENERAL FUND		2. NEW SINKING FUND		1. OLD SINKING FUND	
Net	Gross	Levied	Mills	Levied	Mills	Levied	Mills
1 Total Proceeds of Levy as Certified							
2 Tax Roll Abstract Exceeds Proceeds Certified							
3 Taxes Added by County Assessor							
4 Taxes Added by State Bd. of Equalization							
5 TOTAL TAX ON ROLLS			0.00		0.00		0.00
6 Deductions							
7 By Order of Board of Tax Roll Corrections							
8 Taxes Stricken by Court Order							
9 Taxes Cancelled by Re-Sale							
10 Cancelled by Assessor's Certificate							
11							
12 TOTAL DEDUCTIONS			0.00		0.00		0.00
13 Balance 2020 Tax on Rolls			0.00		0.00		0.00
14 Less Reserve-For Delinquent Tax							
15 Less Res. for Protested Taxes-Suits Pend.							
16 TOTAL RESERVES			0.00		0.00		0.00
17 BALANCE			0.00		0.00		0.00
18 Less Taxes Apportioned--Current							
19 NET BALANCE 2020							
Tax in Process of Collection			0.00		0.00		0.00
			=====		=====		=====

CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Delaware, ss.

We the undersigned members of the Excise Board of said County and State, do hereby certify that we have examined the foregoing estimates of proposed current expenses for the ensuing fiscal year ending June 30, 2022, as prepared by the Governing Board of Kansas, in said County and State; we have ascertained from the Financial Statements submitted therewith the amount of the Surplus Balances of Cash on Hand; we have considered the uncollected ad valorem tax of the previous year or years; we have ascertained the surplus balance represented by taxes in process of collection; and we have ascertained that the probable Income estimated to be collected from all sources other than ad valorem taxation may reasonably be expected as revenue for the ensuing fiscal year, and that the same does not exceed 90% of the actual collections from sources for the previous fiscal year ending June 30, 2021.

In so doing we have diligently performed the duties imposed upon the Excise Board by 68 O.S. 1981 section 2487 by (1) ascertaining that the financial statements, as to statistics therein contained, reflect the true fiscal condition at the close of the fiscal year, or caused the same to be corrected so to show; (2) struck from the estimate of needs so submitted any items not authorized by law and reduced to the sum authorized by law any items restricted by statute as to the amount lawfully expendable therefor; (3) supplemented such estimate, after proper publication, by an estimate of needs prepared by the Excise Board to make provision for mandatory governmental functions where the estimate submitted wholly failed or was deemed inadequate to fulfill the mandate of the Constitution or of the Legislature; (4) computed the total means available to each fund in the manner provided; and (5) then and only thereafter:-

Accordingly, we have and do hereby appropriate the Surplus Balances of Cash on Hand, the Surplus represented by taxes in process of collection, and the Revenue and Levies hereinafter set forth for each Fund or said Town to the several and specific purposes named in such estimates, by each to the intent and purpose the CONSTITUTIONAL GOVERNMENT FUNCTIONS shall be first assured and provided for and subsequently to provide for Legislative Governmental Functions in so far as the available Surpluses, Revenues and Levies, permit; and we have provided also that the levies are in excess of the amount appropriated to needs after deducting the surplus cash balances on hand, and estimated revenues other than ad valorem tax, by the percentage and amounts of reserve for delinquencies as hereinafter set forth, which we have determined in the manner provided by law.

	1 GENERAL FUND Allocated Mills Available Ad Valorem Levy	2 SINKING FUND NEW Homesteads Exempt (1)	3 SINKING FUND OLD Affecting Homesteads (2)	INDUSTRIAL DEVELOPMENT BONDS Homesteads Exempt
a Gross Proceeds of Levy				
b deduct reserve (1/11 if at 10%, otherwise use table)				
1 NET PROCEEDS OF TAX LEVY	0			
2 Add: Surplus Cash on Hand Ex. A, Line 30	316,710			
3 Add: Unclaimed Protest Tax Refunds				
4 Add: Utility Surplus Ex U, line 50	0			
5 Add: Net Estimate Misc. Rev. (Ex. F)	528,009			
6 Add:				
7 Add: Estimated Rev. from Surplus 2020 Tax (Ex. A,-38)				
8 Total Available for Appropriation	844,719			

EXHIBIT "Y" COUNTY EXCISE BOARDS APPROPRIATION OF INCOME AND REVENUES

	1 General Fund	2 SINKING FUND NEW Excluding Homesteads	3 SINKING FUND OLD Including Homesteads	INDUSTRIAL DEVELOPMENT BONDS Homesteads Exempt
1 To Finance Approved Budget in Sum of	844,719			
2 APPROPRIATED OTHER THAN 2021 TAX				
Excess of Assets Over Liabilities (A-B-30, Gb- 17)	316,710	0	0	
3 Unclaimed Protest Tax Refunds				
4 Utility Surplus Ex. U, lines 50 and 51	0	0		
5				
6 Estimated Probable Misc. Rev.(Ex.F,column 4-net)	528,009			
7 Est. Probable Rev. from Surplus 2020 Tax (Ex.A-Line 38)	0			
8 Total Items Appropriated Other Than 2021 Tax	844,719			
9 Balance Required to Raise (1) less (9)	0			
10 Add_____ per cent for Delinquent Tax				
11 Deduct Industrial Development Facility Income				
12 Gross Balance of Requirements Appropriated	0			
From 2021 Ad Valorem Tax				
Rate of Levy Required				
To Finance 2021-22 Appropriation	Mills	Mills	Mills	Mills

We further certify to _____ Cities-Towns having Valuation \$ _____
we have allocated _____ Mills:

We further certify that the total assessed valuation of the property, subject to ad valorem taxes, Excluding Homestead Exemptions approved, in the Municipality as finally equalized and certified by the State Board of Equalization for the current year 2021 - 2022 as follow:

	This County	Joint with _____ County
Real Property	\$ -0-	\$ _____
Personal Property	\$ -0-	\$ _____
Public Service Property	\$ -0-	\$ _____
Total	\$ -0-	\$ _____

as that the assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof as aforesaid; and that having ascertained as aforesaid the aggregate amount to be raised by ad valorem taxation we thereupon made the levies therefor as provided by law as follows:

General Fund	-0-	mills
Building Fund	-0-	mills
Sinking Fund Excluding Homesteads	-0-	mills
Total	-0-	mills

We further certify that the Total assessed valuation of the property, subject to ad valorem taxes, Including Homesteads, in the said Municipality as finally equalized and certified by the State Board of Equalization for the current year 2021 - 2022 as follows:

	This County	Joint with _____ County
Real Property	\$ -0-	\$ _____
Personal Property	\$ -0-	\$ _____
Public Service Property	\$ -0-	\$ _____
Total	\$ -0-	\$ _____

and that the assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by as valorem taxation, to retire Sinking Fund Encumbrances incurred prior to Jan. 8, 1937, we thereupon made the levies therefor as provided by law, as follows:

Sinking Fund, Including Homesteads -0- mills

And we do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said County, in order that the County Assessor may immediately extend said levies upon the Tax Rolls for the year 2022 without regard to any protest that may be filed against any levies, as required by 68 O.S. 1981 Section 2474. We further certify that the said appropriation and the mill-rate levies, as aforesaid, are within the limitation provided by law.

Dated at July Oklahoma, this the 8th day of Sept 2021, 2021

[Signature]
Member

[Signature]
Chairman of County Excise Board

[Signature]
Member

Attest: [Signature]
Secretary to County Excise Board

