

City of Argonia, Kansas

Financial Statement

December 31, 2020

Governing Body

Rick Dolley, Mayor
Terina McCurley
Scott Jones
Bob Randall
Felisha Noland
Don Phillips

City Clerk

Tara Pierce

City Treasurer

Karyn Taton

Independent Auditors

Cooper & Co. CPAs, P.A.
Certified Public Accountants
Wellington, Kansas

City of Argonia, Kansas

Year Ended December 31, 2020

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Independent Auditors' Report

To the Honorable Mayor and City Council
City of Argonia
Argonia, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of the City of Argonia, Kansas, (a Municipality) as of and for the year ended December 31, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Argonia, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Argonia, Kansas as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Argonia, Kansas as of December 31, 2020, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2020 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 disbursements-agency funds, (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the 2020 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 information has been subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2019 Actual column presented in the individual fund schedules of receipts and expenditures-actual and budget, regulatory basis (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2019 basic financial statement upon which we rendered an unqualified opinion dated January 29, 2021. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link: <http://da.ks.gov/ar/muniserv/>. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement taken as a whole, on the basis of accounting described in Note 1.

Cooper & Co CPAs, P.A.

Certified Public Accountants
Wellington, Kansas
January 4, 2022

City of Argonia, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
For the Year Ended December 31, 2020

<u>Funds</u>	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances/ Accounts Pay.	Ending Cash Balance
Governmental Type Funds:						
General Fund	\$ 116,755	\$ 297,266	\$ 271,639	\$ 142,382	\$ 9,262	\$ 151,644
Special Purpose Funds:						
Special Highway	8,734	12,321	12,018	9,037	-	9,037
Equipment Reserve	114,290	-	18,726	95,564	-	95,564
Park Trust	12,403	24,688	17,565	19,526	601	20,127
Argonia Daze	2,748	3,200	1,250	4,698	-	4,698
Drag Races	3,713	2,845	200	6,358	-	6,358
Argonia Recreation Fund	-	4,000	4,000	-	-	-
Bond and Interest Funds:						
Bond & Interest	17,396	39,513	39,073	17,836	-	17,836
Capital Project Funds:						
Capital Improvements	11,068	-	-	11,068	-	11,068
Business Funds:						
Water and Sewer Utility	124,338	236,073	301,322	59,089	16,549	75,638
Gas Utility	109,618	155,415	175,256	89,777	35,170	124,947
Ambulance	-	-	-	-	-	-
Cemetery	47,948	10,880	10,081	48,747	236	48,983
Solid Waste Utility	19,100	61,820	50,442	30,478	4,178	34,656
Trust Funds:						
Vera M Linn Cemetery						
Memorial Fund	70,297	1,139	-	71,436	-	71,436
Cemetery Building	2,455	3	-	2,458	-	2,458
Total reporting entity	<u>\$ 660,863</u>	<u>\$ 849,163</u>	<u>\$ 901,572</u>	<u>\$ 608,454</u>	<u>\$ 65,996</u>	<u>\$ 674,450</u>

Composition of Cash Balance:

Cash on hand, City Clerk	\$ 150
Cash in Conway Bank, Argonia:	
Operating checking account	477,936
Cemetery Building checking account	2,461
Certificates of Deposit	<u>197,200</u>
Total cash and investments	677,747
Agency fund per Schedule 3	<u>(3,297)</u>
Total reporting entity	<u>\$ 674,450</u>

City of Argonia, Kansas
Notes to Financial Statement
December 31, 2020

1. Summary of Significant Accounting Policies

A. Municipal Financial Reporting entity

The City of Argonia, Kansas (“City”) is a municipal corporation operating under a Mayor-Council form of government. It provides the following services: Public Safety-Police, Volunteer Fire, Highways and Streets, Public Improvements, Utilities-Gas, Water, Sewer, Refuse, and General Administrative Services. This regulatory financial statement presents only the municipality with no related municipal entities.

B. Regulatory Basis Fund Types

General Fund--the chief operating fund of the City. Used to account for all resources except those required to be accounted for in another fund.

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

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

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

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. utility services and internal service funds).

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purposed trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund--funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, sales tax collection accounts, etc.).

C. Basis of Accounting

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

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

City of Argonia, Kansas
Notes to Financial Statement
December 31, 2020

1. Summary of Significant Accounting Policies (continued)

D. Property taxes

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

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the City at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

E. Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund that receives the reimbursement.

F. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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.

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.

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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

City of Argonia, Kansas
Notes to Financial Statement
December 31, 2020

1. Summary of Significant Accounting Policies (continued)

F. Budgetary Information (continued)

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

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose fund: Equipment Reserve 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.

2. Stewardship, Compliance and Accountability

A. Compliance With Finance-Related Legal and Contractual Provisions

- Budget Law K.S.A. 79-2935 states that expenditures should not exceed the adopted budget of a fund, if that fund is subject to the budget law. No funds expenditures exceeded the budget in 2020.

B. Negative Fund Balances

- There were no funds that had a negative unencumbered cash balance at December 31, 2020.

3. Deposits and Investments

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

K.S.A. 12-1675 limits the City's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US 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.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City did not designate any peak periods in 2020. All deposits were legally secured at December 31, 2020.

City of Argonia, Kansas
Notes to Financial Statement
December 31, 2020

3. Deposits and Investments (continued)

At December 31, 2020, the City's carrying amount of deposits was \$677,596 and the bank balance was \$679,836. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$447,200 was covered by federal depository insurance and \$232,636 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

4. Long-term Debt

Changes in long-term liabilities for the City for the year ended December 31, 2020 were as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance 12/31/2019	Interest Paid
General Obligation Bonds									
Series 2015 GO Refunding	1.2-2.5%	10/1/2015	315,000	9/1/2025	\$ 190,000	\$ -	\$ 35,000	\$ 155,000	\$ 4,073
					<u>\$ 190,000</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ 155,000</u>	<u>\$ 4,073</u>
Other Debt									
Revolving Loan KWPCRLF	2.55%	9/24/2010	907,256	9/1/2032	\$ 443,816	\$ -	\$ 29,193	\$ 414,623	\$ 11,132
Revolving Loan KPWSLF	2.16%	12/10/2012	2,033,286	2/1/2035	<u>1,201,750</u>	<u>-</u>	<u>66,045</u>	<u>1,135,705</u>	<u>25,603</u>
					<u>\$ 1,645,566</u>	<u>\$ -</u>	<u>\$ 95,238</u>	<u>\$ 1,550,328</u>	<u>\$ 36,735</u>
Total					<u>\$ 1,835,566</u>	<u>\$ -</u>	<u>\$ 130,238</u>	<u>\$ 1,705,328</u>	<u>\$ 40,808</u>

Current maturities of existing long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>Totals</u>
Principal								
General Obligation Bonds	35,000	35,000	35,000	35,000	15,000	-	-	155,000
Revolving Loan KWPCRLF	29,942	30,711	31,499	32,307	33,136	178,883	78,145	414,623
Revolving Loan KPWSLF	<u>67,479</u>	<u>68,945</u>	<u>70,442</u>	<u>71,972</u>	<u>73,535</u>	<u>392,332</u>	<u>391,000</u>	<u>1,135,705</u>
	<u>132,421</u>	<u>134,656</u>	<u>136,941</u>	<u>139,279</u>	<u>121,671</u>	<u>571,215</u>	<u>469,145</u>	<u>1,705,328</u>
Interest								
General Obligation Bonds	3,455	2,825	2,038	1,250	375	-	-	9,943
Revolving Loan KWPCRLF	10,383	9,615	8,827	8,018	7,189	22,746	2,507	69,285
Revolving Loan KPWSLF	<u>25,603</u>	<u>24,169</u>	<u>22,703</u>	<u>21,206</u>	<u>18,113</u>	<u>65,908</u>	<u>21,417</u>	<u>199,119</u>
	<u>39,441</u>	<u>36,609</u>	<u>33,568</u>	<u>30,474</u>	<u>25,677</u>	<u>88,654</u>	<u>23,924</u>	<u>278,347</u>
Total Principal & Interest	<u>171,863</u>	<u>171,264</u>	<u>170,508</u>	<u>169,754</u>	<u>147,348</u>	<u>659,869</u>	<u>493,069</u>	<u>1,983,675</u>

City of Argonia, Kansas
Notes to Financial Statement
December 31, 2020

5. Capital Project Funds

There were no capital projects authorized or under way in 2020.

6. Claims and Judgments

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

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2018 to 2019 and there were no settlements that exceeded insurance coverage in the past three years.

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

7. Interfund transfers and other interfund activity

The following is a schedule of interfund operating transfers made in 2020:

<u>From:</u>	<u>To:</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Park Trust	KSA 12-101(a)	5,000
General	Argonia Daze	KSA 12-101(a)	2,000
Gas Utility	General	KSA 12-825d	20,000
Water & Sewer Utility	Bond & Interest	KSA 12-825d	25,000

8. Other Long-Term Obligations from Operations

A. Post-Employment Health Care Benefits

The City does not maintain a group health insurance plan for its employees or retirees, nor does it have any other post-employment benefits.

B. Compensated absences

The City's policies regarding vacations permit full time employees to accrue vacation at the rate of five days after one year of service, ten days after three years of service and fifteen days after ten years of employment. Unused vacation does not carry over to the next year. Upon termination or resignation from service with the City, employees are entitled to payment for all accrued vacation. Full time employees earn sick time at the rate of eight hours per month, to a maximum of 240 hours accrued. Sick leave may be used as personal leave if prior notification is given. There are no other post-employment benefits for employees.

City of Argonia, Kansas
Notes to Financial Statement
December 31, 2020

9. Defined Contribution Pension Plan

The City established a SIMPLE retirement plan July 1, 1997. A SIMPLE is a defined contribution plan under the Internal Revenue Code where employees may elect to reduce their salary and, for 2020, contribute up to \$13,500 per year into the plan. The City chooses to match employee contributions up to a maximum of 3% of compensation. Employer contributions were \$653 and \$122 in 2020 and 2019, respectively.

10. Vera M. Linn Memorial Endowment

During 1995, the City was notified that it was the beneficiary of a bequest from the Vera M. Linn Estate. The total bequest was \$69,685.16. The terms of the Last Will and Testament of Vera M. Linn state that funds be deposited in "...the perpetual care fund of Argonia Cemetery, Argonia, Kansas, and request that the income there from be used annually for Memorial Day flowers and the upkeep for the graves of the descendants of George Linn and Charles Ford in said Cemetery." The balance of the fund at December 31, 2020 was \$71,435.

11. Subsequent Events

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.

Management has evaluated subsequent events occurring through January 4, 2022, which is the date at which the financial statement was available to be issued.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

City of Argonia, Kansas
Summary of Expenditures--Actual and Budget
 Regulatory Basis
(Budgeted Funds Only)
 For the Year Ended December 31, 2020

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
General	\$ 376,632	\$ -	\$ 376,632	\$ 271,639	\$ (104,993)
Special Purpose Funds					
Special Highway	14,369	-	14,369	12,018	(2,351)
Park Trust	30,396	-	30,396	17,565	(12,831)
Argonia Daze	7,932	-	7,932	1,250	(6,682)
Argonia Drag Races	18,037	-	18,037	200	(17,837)
Argonia Recreation	32,082	-	32,082	4,000	(28,082)
Bond & Interest Funds:					
Bond & Interest	81,015	-	81,015	39,073	(41,942)
Business Funds:					
Water and Sewer Utility	311,222	-	311,222	301,322	(9,900)
Gas Utility	293,456	-	293,456	175,256	(118,200)
Ambulance	-	-	-	-	-
Cemetery	36,792	-	36,792	10,081	(26,711)
Solid Waste Utility	82,029	-	82,029	50,442	(31,587)
Trust Funds:					
Vera Linn Cemetery Building	1,461	-	1,461	-	(1,461)
Total primary government	<u>1,285,423</u>	<u>-</u>	<u>1,285,423</u>	<u>882,846</u>	<u>(402,577)</u>

City of Argonia, Kansas
General Fund
Schedule of Receipts & Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance-
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes and Intergovernmental:				
Ad valorem property tax	\$ 106,257	\$ 108,946	\$ 116,075	\$ (7,129)
Less NRP rebate	(2,213)	(185)	(2,800)	2,615
Delinquent taxes	6,767	3,830	-	3,830
Motor vehicle tax	20,405	20,854	20,319	535
Recreational vehicle & 16/20M tax	845	859	742	117
Special assessments	-	31	-	31
Local sales tax	26,757	33,628	23,000	10,628
Franchise taxes	25,460	24,415	26,000	(1,585)
Sumner County Road & Bridge	6,000	6,000	6,000	-
Licenses, fines and permits:				
Licenses and permits	3,453	5,447	4,000	1,447
Fines and court fees	11,800	1,666	30,000	(28,334)
Interest earnings	1,861	1,670	1,000	670
Other:				
Swimming pool revenue	8,748	3,174	6,100	(2,926)
Rec Commission fund reimbursement	24,082	4,000	-	4,000
Community building rental	975	450	1,000	(550)
Miscellaneous revenues	-	-	-	-
Insurance proceeds	-	41,912	-	41,912
Streets & parks donations	368	-	-	-
Memorial-Fire Dept	533	2,075	-	2,075
Firemen's Relief reimbursement	9,873	-	6,000	(6,000)
SPARKS Grant	-	9,650	-	9,650
Miscellaneous	9,136	8,844	-	8,844
Operating transfers from Gas fund	-	20,000	20,000	-
Operating transfers from Water & Sewer fund	-	-	20,000	(20,000)
Residual equity transfer from Ambulance Fund	42,545	-	-	-
Total receipts	<u>\$ 303,652</u>	<u>\$ 297,266</u>	<u>\$ 277,436</u>	<u>\$ 10,180</u>

City of Argonia, Kansas

Schedule 2-1

Page 2

General Fund

Schedule of Receipts & Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance-
	2019	Actual	Budget	Over
	Actual			(Under)
<u>Expenditures</u>				
Administration				
Personal services	\$ 44,421	\$ 50,417	\$ 50,000	\$ 417
Employee benefits	3,398	4,727	5,000	(273)
Contractual	44,562	27,378	50,000	(22,622)
Commodities	3,538	3,003	5,000	(1,997)
Capital outlay	5,706	38,564	4,000	34,564
Police				
Personal services	33,985	22,656	52,000	(29,344)
Employee benefits	2,600	1,733	5,000	(3,267)
Contractual	6,621	6,117	5,500	617
Commodities	3,915	3,564	5,000	(1,436)
Capital outlay	-	-	-	-
Refund of fines and fees	-	203	-	203
Fire				
Contractual	18,938	21,086	15,000	6,086
Commodities	10,994	2,764	20,000	(17,236)
Memorial Expense	182	-	-	-
Capital outlay	-	-	-	-
Street and Park				
Contractual	20,203	35,182	40,000	(4,818)
Commodities	3,990	2,493	12,000	(9,507)
Capital outlay	5,464	-	-	-
Pool				
Personal services	20,346	16,486	25,000	(8,514)
Employee benefits	1,556	1,261	2,000	(739)
Contractual	33,877	10,241	4,000	6,241
Commodities	12,068	7,114	12,000	(4,886)
Capital outlay	-	-	7,000	(7,000)
Non-departmental				
Contingency/Capital outlay	-	-	46,132	(46,132)
Other	-	-	-	-
Appropriation to Argonia Daze	2,000	2,000	2,000	-
Appropriation to Park Trust	-	5,000	-	5,000
SPARKS funding	-	9,650	-	-
Operating transfers to Equipment Reserve	-	-	10,000	(10,000)
Total expenditures	\$ 278,364	\$ 271,639	\$ 376,632	\$ (104,993)
Receipts over (under) expenditures	\$ 25,287	\$ 25,627		
Unencumbered cash balance, beginning	91,468	116,755		
Unencumbered cash balance, ending	\$ 116,755	\$ 142,382		

City of Argonia, Kansas
Special Purpose Fund
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Intergovernmental:				
State payments	\$ 13,131	\$ 8,980	\$ 13,070	\$ (4,090)
County payments	<u>-</u>	<u>3,341</u>	<u>-</u>	<u>3,341</u>
Total receipts	<u>\$ 13,131</u>	<u>\$ 12,321</u>	<u>\$ 13,070</u>	<u>\$ (749)</u>
<u>Expenditures</u>				
Street repairs and maintenance	<u>\$ 8,000</u>	<u>\$ 12,018</u>	<u>\$ 14,369</u>	<u>\$ (2,351)</u>
Total expenditures	<u>\$ 8,000</u>	<u>\$ 12,018</u>	<u>\$ 14,369</u>	<u>\$ (2,351)</u>
Receipts over (under) expenditures	\$ 5,131	\$ 303		
Unencumbered cash balance, beginning	<u>3,603</u>	<u>8,734</u>		
Unencumbered cash balance, ending	<u>\$ 8,734</u>	<u>\$ 9,037</u>		

City of Argonia, Kansas
Special Purpose Fund
Equipment Reserve Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Transfer from General Fund	\$ -	\$ -
Reimbursement From Fire District	<u>70,000</u>	<u>-</u>
Total receipts	<u>\$ 70,000</u>	<u>\$ -</u>
<u>Expenditures</u>		
Capital outlay	\$ -	\$ -
Commodities	<u>61,002</u>	<u>18,726</u>
Total expenditures	<u>\$ 61,002</u>	<u>\$ 18,726</u>
Receipts over (under) expenditures	\$ 8,998	\$ (18,726)
Unencumbered cash balance, beginning	<u>105,292</u>	<u>114,290</u>
Unencumbered cash balance, ending	<u>\$ 114,290</u>	<u>\$ 95,564</u>

City of Argonia, Kansas
Special Purpose Fund
Park Trust Fund
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		Variance-
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	Over
<u>Receipts</u>	<u>Actual</u>			<u>(Under)</u>
Fees	\$ 13,857	\$ 18,028	\$ 15,000	\$ 3,028
River Park deposit	1,995	-	-	-
Other miscellaneous	160	1,660	-	1,660
Transfer from general fund	-	5,000	-	5,000
Total receipts	\$ 16,012	\$ 24,688	\$ 15,000	\$ 9,688
<u>Expenditures and Transfers</u>				
Personal services	\$ 4,177	\$ 2,710	\$ 4,000	\$ (1,290)
Contractual services	11,719	12,424	11,000	1,424
Commodities	2,527	2,120	6,000	(3,880)
Capital Outlay	-	-	9,396	(9,396)
Employee benefits	-	176	-	176
River Park deposit refund	80	135	-	135
Total expenditures	18,503	17,565	30,396	(12,831)
Receipts over (under) expenditures	\$ (2,491)	\$ 7,123		
Unencumbered cash balance, beginning	14,894	12,403		
Unencumbered cash balance, ending	\$ 12,403	\$ 19,526		

City of Argonia, Kansas
Special Purpose Fund
Argonia Daze Fund
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		Variance-
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	Over
	<u>Actual</u>			<u>(Under)</u>
<u>Receipts</u>				
Program receipts	\$ 3,823	\$ 1,200	\$ 5,000	\$ (3,800)
Transfer from General Fund	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
				-
Total receipts	<u>\$ 5,823</u>	<u>\$ 3,200</u>	<u>\$ 7,000</u>	<u>\$ (3,800)</u>
<u>Expenditures</u>				
Program expenses	<u>\$ 5,007</u>	<u>\$ 1,250</u>	<u>\$ 7,932</u>	<u>\$ (6,682)</u>
Total expenditures	<u>\$ 5,007</u>	<u>\$ 1,250</u>	<u>\$ 7,932</u>	<u>\$ (6,682)</u>
Receipts over (under) expenditures	\$ 816	\$ 1,950		
Unencumbered cash balance, beginning	<u>1,932</u>	<u>2,748</u>		
Unencumbered cash balance, ending	<u>\$ 2,748</u>	<u>\$ 4,698</u>		

City of Argonia, Kansas
Special Purpose Fund
Argonia Drag Races
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<u>Receipts</u>	<u>Actual</u>			
Entry Fees	\$ 7,780	\$ 2,845	\$ 15,000	\$ (12,155)
Total receipts	\$ 7,780	\$ 2,845	\$ 15,000	\$ (12,155)
<u>Expenditures</u>				
Program expenses	\$ 7,103	\$ 200	\$ 15,000	\$ (14,800)
Contractual	-	-	3,037	(3,037)
Total expenditures	\$ 7,103	\$ 200	\$ 18,037	\$ (17,837)
Receipts over (under) expenditures	\$ 677	\$ 2,645		
Unencumbered cash balance, beginning	3,036	3,713		
Unencumbered cash balance, ending	\$ 3,713	\$ 6,358		

City of Argonia, Kansas
Special Purpose Fund
Argonia Recreation Fund
Schedule of Receipts and Expenditures-Actual
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		Variance-
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	Over
	<u>Actual</u>			<u>(Under)</u>
<u>Cash Receipts</u>				
Rec Commission	\$ -	\$ 4,000	4,000	-
Total cash receipts	\$ -	\$ 4,000	\$ 4,000	\$ -
<u>Expenditures</u>				
Program expenses	\$ 24,082	\$ 4,000	\$ 32,082	\$ (28,082)
Total expenditures	24,082	4,000	32,082	(28,082)
Cash receipts over (under) expenditures	\$ (24,082)	\$ -		
Unencumbered cash balance, beginning	24,082	-		
Unencumbered cash balance, ending	\$ -	\$ -		

City of Argonia, Kansas
 Bond and Interest Fund
Bond & Interest
Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<u>Receipts</u>	<u>Actual</u>			<u>(Under)</u>
Ad valorem property tax	\$ 11,674	\$ 11,526	\$ 12,276	\$ (750)
Less NRP rebate	(243)	(20)	(510)	490
Delinquent taxes	878	474	-	474
Motor vehicle tax	2,787	2,310	2,323	(13)
Recreational vehicle & 16/20M tax	76	223	94	129
Transfer from Water & Sewer fund	-	25,000	25,000	-
Total receipts	<u>\$ 15,172</u>	<u>\$ 39,513</u>	<u>\$ 39,183</u>	<u>\$ 330</u>
<u>Expenditures</u>				
Interest on bonds	\$ 4,505	\$ 4,073	\$ 4,015	\$ 58
Principal on bonds	35,000	35,000	35,000	-
Cash basis reserve	-	-	42,000	(42,000)
Total expenditures	<u>\$ 39,505</u>	<u>\$ 39,073</u>	<u>\$ 81,015</u>	<u>\$ (41,942)</u>
Receipts over (under) expenditures	\$ (24,333)	\$ 440		
Unencumbered cash balance, beginning	<u>41,729</u>	<u>17,396</u>		
Unencumbered cash balance, ending	<u>\$ 17,396</u>	<u>\$ 17,836</u>		

City of Argonia, Kansas
 Capital Project Fund
Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Total receipts	\$ -	\$ -
 <u>Expenditures</u>		
Capital outlay	\$ -	\$ -
Total expenditures	\$ -	\$ -
Receipts over (under) expenditures	\$ -	\$ -
Unencumbered cash balance, beginning	<u>11,068</u>	<u>11,068</u>
Unencumbered cash balance, ending	<u>\$ 11,068</u>	<u>\$ 11,068</u>

City of Argonia, Kansas
 Business Fund
Water and Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance-
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Water sales	\$ 153,718	\$ 162,472	\$ 175,000	\$ (12,528)
Sewer sales	69,639	70,893	78,000	(7,107)
Other revenue	1,653	2,163	1,700	463
Miscellaneous	750	545	-	545
Total receipts	<u>\$ 225,760</u>	<u>\$ 236,073</u>	<u>\$ 254,700</u>	<u>\$ (19,172)</u>
<u>Expenditures</u>				
Administration				
Personal services	\$ 4,990	\$ 5,852	\$ 4,500	\$ 1,352
Employee benefits	382	557	300	257
Contractual services	10,910	20,650	10,000	10,650
Commodities	1,445	1,598	1,200	398
Bad debt expenses	-	-	200	(200)
Water utility deposit refund	76	457	-	457
Construction & engineering	-	52	-	52
Production and distribution				
Personal services	31,086	39,507	40,000	(493)
Employee benefits	2,451	3,634	5,000	(1,366)
Contractual services	27,056	52,406	20,000	32,406
Commodities	11,235	11,449	30,000	(18,551)
Capital outlay	-	8,186	-	8,186
Debt service				
Principal	93,104	95,238	112,088	(16,850)
Interest	33,331	31,496	38,911	(7,415)
Fees	5,539	5,240	4,023	1,217
Operating transfers				
Transfer to General	-	-	20,000	(20,000)
Bond and Interest fund	-	25,000	25,000	-
Total expenditures	<u>\$ 221,604</u>	<u>\$ 301,322</u>	<u>\$ 311,222</u>	<u>\$ (9,900)</u>
Receipts over (under) expenditures	\$ 4,156	\$ (65,249)		
Unencumbered cash balance, beginning	<u>120,182</u>	<u>124,338</u>		
Unencumbered cash balance, ending	<u>\$ 124,338</u>	<u>\$ 59,089</u>		

City of Argonia, Kansas
Business Fund
Gas Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance-
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Gas sales and service charges	\$ 184,976	\$ 152,774	\$ 210,000	\$ (57,226)
Refund from gas company	-	-	100	(100)
Utility deposits	3,941	2,406	5,000	(2,594)
Other revenue	-	-	1,000	(1,000)
Interest earnings	<u>261</u>	<u>235</u>	<u>200</u>	<u>35</u>
Total receipts	<u>\$ 189,178</u>	<u>\$ 155,415</u>	<u>\$ 216,300</u>	<u>\$ (60,885)</u>
<u>Expenditures</u>				
Administration				
Personal services	\$ 4,990	\$ 5,852	\$ 6,000	\$ (148)
Employee benefits	382	339	1,000	(661)
Contractual services	11,433	22,991	6,000	16,991
Commodities	2,178	1,081	5,000	(3,919)
Misc	1,293	-	-	-
Distribution				
Personal services	31,086	39,507	42,000	(2,493)
Employee benefits	2,451	2,411	6,000	(3,589)
Contractual services	16,406	29,274	15,000	14,274
Commodities	1,858	2,475	8,000	(5,525)
Capital outlay	-	-	88,956	(88,956)
Gas utility deposit refund	468	2,090	500	1,590
Gas purchases	60,775	49,236	85,000	(35,764)
Operating transfer to equipment reserve	-	-	10,000	(10,000)
Operating transfer to general fund	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total expenditures	<u>\$ 133,320</u>	<u>\$ 175,256</u>	<u>\$ 293,456</u>	<u>\$ (118,200)</u>
Receipts over (under) expenditures	\$ 55,858	\$ (19,841)		
Unencumbered cash balance, beginning	<u>53,760</u>	<u>109,618</u>		
Unencumbered cash balance, ending	<u>\$ 109,618</u>	<u>\$ 89,777</u>		

City of Argonia, Kansas
Business Fund
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance-
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Patient collections	\$ -	\$ -	\$ -	\$ -
Sumner County subsidy	-	-	-	-
State of Kansas grant	-	-	-	-
Transfer from General	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Personal services	\$ -	\$ -	\$ -	\$ -
Contractual services	-	-	-	-
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Transfer to Ambulance Acquisition	-	-	-	-
Transfer to Ambulance Equipment	-	-	-	-
Residual Equity transfer to General Fund	42,545	-	-	-
	<u>42,545</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	\$ 42,545	\$ -	\$ -	\$ -
Receipts over (under) expenditures	\$ (42,545)	\$ -		
Unencumbered cash balance, beginning	42,545	-		
	<u>42,545</u>	<u>-</u>		
Unencumbered cash balance, ending	\$ -	\$ -		
	<u>-</u>	<u>-</u>		

City of Argonia, Kansas
 Business Fund
Cemetery Fund
Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance-
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Sale of lots and services	\$ 3,050	\$ 5,250	\$ 5,500	\$ (250)
Farm income	4,330	4,330	5,300	(970)
Hangar lease	600	600	300	300
Other	355	125	-	125
Donations	170	540	-	540
Interest earnings	34	35	-	35
Operating transfer from Vera Linn Endowment	-	-	1,000	(1,000)
Total receipts	<u>\$ 8,539</u>	<u>\$ 10,880</u>	<u>\$ 12,100</u>	<u>\$ (1,220)</u>
<u>Expenditures</u>				
Personal services	\$ 4,177	\$ 2,949	\$ 5,000	\$ (2,051)
Contractual services	3,916	5,679	5,000	679
Commodities	2,887	1,453	11,500	(10,047)
Capital outlay	5,464	-	5,292	(5,292)
Transfer to equipment reserve	-	-	10,000	(10,000)
Total expenditures	<u>\$ 16,443</u>	<u>\$ 10,081</u>	<u>\$ 36,792</u>	<u>\$ (26,711)</u>
Receipts over (under) expenditures	\$ (7,904)	\$ 799		
Unencumbered cash balance, beginning	<u>55,852</u>	<u>47,948</u>		
Unencumbered cash balance, ending	<u>\$ 47,948</u>	<u>\$ 48,747</u>		

City of Argonia, Kansas
Business Fund
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance-
	2019			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Refuse fees	\$ 61,229	\$ 61,820	\$ 61,000	\$ 820
Other	<u>250</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>\$ 61,479</u>	<u>\$ 61,820</u>	<u>\$ 61,000</u>	<u>\$ 820</u>
<u>Expenditures</u>				
Personal services	\$ -	\$ 143	\$ -	\$ 143
Contractual services	52,976	50,136	82,029	(31,893)
Commodities	<u>130</u>	<u>163</u>	<u>-</u>	<u>163</u>
Total expenditures	<u>\$ 53,106</u>	<u>\$ 50,442</u>	<u>\$ 82,029</u>	<u>\$ (31,587)</u>
Receipts over (under) expenditures	\$ 8,373	\$ 11,378		
Unencumbered cash balance, beginning	<u>10,727</u>	<u>19,100</u>		
Unencumbered cash balance, ending	<u>\$ 19,100</u>	<u>\$ 30,478</u>		

City of Argonia, Kansas
Trust Fund
Vera M. Linn Cemetery Memorial Fund
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019 <u>Actual</u>	2020 <u>Actual</u>
<u>Receipts</u>		
Interest	\$ 1,054	\$ 1,139
<u>Expenditures</u>		
Operating transfer to Cemetery Fund	\$ -	\$ -
Total expenditures	\$ -	\$ -
Receipts over (under) expenditures	\$ 1,054	\$ 1,139
Unencumbered cash balance, beginning	<u>69,243</u>	<u>70,297</u>
Unencumbered cash balance, ending	<u>\$ 70,297</u>	<u>\$ 71,436</u>

City of Argonia, Kansas
Trust Fund
Cemetery Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		2020		Variance-
	2019			Over
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Interest	\$ 2	\$ 3	\$ -	\$ 3
Donations	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>\$ 4</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 3</u>
<u>Expenditures</u>				
Supplies, repairs, equipment	\$ -	\$ -	\$ 1,461	\$ (1,461)
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,461</u>	<u>\$ (1,461)</u>
Receipts over (under) expenditures	\$ 4	\$ 3		
Unencumbered cash balance, beginning	<u>2,451</u>	<u>2,455</u>		
Unencumbered cash balance, ending	<u>\$ 2,455</u>	<u>\$ 2,458</u>		

City of Argonia, Kansas
Agency Funds
Schedule of Regulatory Basis Receipts and Disbursements
For the Year Ended December 31, 2020

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Payroll Clearing	\$ <u>2,300</u>	\$ <u>997</u>	\$ <u>-</u>	\$ <u>3,297</u>