

**CITY OF ST. MARYS
ST. MARYS, KANSAS**

**FINANCIAL STATEMENT
DECEMBER 31, 2020**

**CITY OF ST. MARYS
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INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Commission of the
City of St. Marys, Kansas

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

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement 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 the 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 City'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 City'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 opinions.

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 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 conformity with accounting principles generally accepted in the United States of America, the financial position of the City 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 as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended, in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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, the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and the summary of 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 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.

Manhattan, Kansas

April 6, 2021



CITY OF ST. MARYS, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General Fund	\$ 245,488	\$ 1,316,436	\$ 1,310,691	\$ 251,233	\$ 45,760	\$ 296,993
Special Purpose Funds:						
Special Highway	66,057	112,962	178,040	979	662	1,641
Special Parks and Recreation	14,826	19,511	27,555	6,782	83	6,865
Fire Equipment	422,224	90,254	11,157	501,321	-	501,321
County Sales Tax	174,480	865,894	823,722	216,652	4,054	220,706
Bond and Interest Funds:						
Bond and Interest	4,284	35,868	-	40,152	-	40,152
Sewer Service Debt Reserve	-	233,417	233,417	-	-	-
Capital Project Funds:						
Police Capital Improvement	51,767	32,982	61,599	23,150	4,338	27,488
Facilities Capital Improvement	7,583	-	-	7,583	-	7,583
Street Capital Improvement	5,242	-	-	5,242	-	5,242
Electric Capital Improvement	4,864	-	-	4,864	-	4,864
Business Funds:						
Electric Utility	647,924	1,927,172	1,964,341	610,755	31,158	641,913
Water Utility	98,888	417,125	315,831	200,182	9,448	209,630
Sewer Utility	128,293	496,842	556,320	68,815	25,467	94,282
Golf Course	2,412	1,002	2,421	993	-	993
Refuse Utility	13,063	234,739	238,534	9,268	18,873	28,141
Total	<u>\$ 1,887,395</u>	<u>\$ 5,784,204</u>	<u>\$ 5,723,628</u>	<u>\$ 1,947,971</u>	<u>\$ 139,843</u>	<u>\$ 2,087,814</u>

Composition of Cash:

Checking account	\$ 535,178
Money market account	555,276
CDs	998,485
Total Cash	<u>2,088,939</u>
Less Agency Funds (Schedule 3)	(1,125)
	<u>\$ 2,087,814</u>

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

CITY OF ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2020

Note 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The City of St. Marys, Kansas (the City), is a municipal corporation governed by an elected five-member commission and operates under a commission-manager form of government. This regulatory financial statement presents the City. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statement referred to above do not include the component units of the City.

Regulatory Basis Fund Types

The accounts of the City are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

The following types of funds were utilized in recording the financial activities of the City for the year 2020:

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

Special Purpose funds – Used to account for the proceeds of specific tax levies and other specific regulatory receipt sources that are intended for specified purposes.

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

Agency funds – Used to account for assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, tax collection accounts, etc.).

CITY OF ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2020

Note 1 – Summary of Significant Accounting Policies (continued)

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 receipts 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 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 regulatory basis of accounting.

Reimbursed Expenses

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

Note 2 – 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 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.

CITY OF ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2020

Note 2 – Budgetary Information (continued)

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 following budgets were amended during the current year:

	Original Budgeted Expenditures	Amended Budgeted Expenditures
Sewer Fund	\$ 527,530	\$ 560,000
County Wide Sales Tax Fund	377,625	850,000

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.

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 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 and trust funds.

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.

Note 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 and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 (d) (1) 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.

CITY OF ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2020

Note 3 – Deposits and Investments (continued)

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

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 Government'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 have a peak period pledge agreement during 2020, and therefore the City did not designate peak periods. All deposits were legally secured at December 31, 2020.

At December 31, 2020, the carrying amount of the City's deposits including certificates of deposit was \$2,090,869 and the bank balance was \$2,091,130. The bank balance was held by two banks resulting in a concentration of credit risk. The difference between the carrying amount and the bank balance is outstanding checks. Of the bank balance, \$343,089 was covered by FDIC insurance and the remainder was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4 – 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 1st 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 of the full amounts of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes levied and collected in the year prior to January 1st of the ensuing year.

CITY OF ST. MARYS, KANSAS

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2020**

Note 5 – Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest and Service Fee Paid
KDHE Loans									
Wastewater Treatment Plant	3.49%	08/22/00	\$ 3,385,268	03/01/22	\$ 554,197	\$ -	\$ 215,944	\$ 338,253	\$ 17,474
Water Supply	3.51%	08/13/08	546,673	02/01/29	306,804	-	27,731	279,073	10,528
					<u>\$ 861,001</u>	<u>\$ -</u>	<u>\$ 243,675</u>	<u>\$ 617,326</u>	<u>\$ 28,002</u>

CITY OF ST. MARYS, KANSAS

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2020**

Note 5 – Long-Term Debt (continued)

Current maturities of long-term debt and interest for the next 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>Total</u>
Principal							
Wastewater Treatment Plant	\$ 223,546	\$ 114,707	\$ -	\$ -	\$ -	\$ -	\$ 338,253
Water Supply	28,713	29,729	30,782	31,872	33,000	124,977	279,073
	<u>252,259</u>	<u>144,436</u>	<u>30,782</u>	<u>31,872</u>	<u>33,000</u>	<u>124,977</u>	<u>617,326</u>
Interest							
Wastewater Treatment Plant	9,871	2,002	-	-	-	-	11,873
Water Supply	9,546	8,529	7,476	6,386	5,258	8,893	46,088
	<u>19,417</u>	<u>10,531</u>	<u>7,476</u>	<u>6,386</u>	<u>5,258</u>	<u>8,893</u>	<u>57,961</u>
	<u>\$ 271,676</u>	<u>\$ 154,967</u>	<u>\$ 38,258</u>	<u>\$ 38,258</u>	<u>\$ 38,258</u>	<u>\$ 133,870</u>	<u>\$ 675,287</u>

CITY OF ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2020

Note 6 – Interfund Transactions

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Authority</u>
County Sales Tax Fund	Special Highway Fund	\$ 17,000	K.S.A. 12-197
General Fund	Police Capital Improvement Fund	23,000	K.S.A. 12-1, 118
County Sales Tax Fund	General Fund	280,603	Ordinance 1175
Sewer Utility Fund	Sewer Service Debt Reserve Fund	233,417	K.S.A. 12-631o

Note 7 – Other Long-Term Obligations from Operations

Compensated Absences

The City maintains a policy of providing vacation and sick leave to its full-time employees granted in varying amounts depending on length of service and date of hire. Vacation days are vesting and accumulate but accumulation is subject to various limits. Sick leave is non-vesting and accumulates up to a maximum of 720 hours for employees hired after January 1, 2005. Employees hired prior to January 1, 2005 have unlimited accumulation of sick leave. As of December 31, 2020, the accumulated vacation leave due was \$68,734.

Note 8 – Capital Projects

Capital project authorizations with approved changed orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures To Date</u>
CCLIP	<u>\$ 573,127</u>	<u>\$ 159,338</u>

Note 9 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no decreases in insurance coverage from the prior year.

CITY OF ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2020

Note 10 – 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 or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City were \$96,323 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the City's proportionate share of the collective net pension liability reported by KPERS was \$880,783. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

CITY OF ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2020

Note 11 – Other Post Employment Benefits

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

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

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

Note 12 – Other Deferred Compensation

The City sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). All employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The City is not required to make any contributions, but annually determines whether matching funds will be paid into the employees' accounts. For the year ended December 31, 2020, the City paid \$10,840 in matching contributions.

The City is not responsible for any loss incurred by an employee under the City's deferred compensation plan. All conditions of the plan shall be controlling.

CITY OF ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2020

Note 13 – Evaluation of Subsequent Events

The City has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, which is the date the financial statement was available for issue.

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating 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. Future potential impacts may include disruptions or restrictions on the City's ability to operate under its current mission and operating model.

Regulatory-Required Supplementary Information

SCHEDULE 1

CITY OF ST. MARYS, KANSAS
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General Fund	\$ 1,405,503	\$ -	\$ 1,405,503	\$ 1,310,691	\$ (94,812)
Special Purpose Funds:					
Special Highway	216,798	-	216,798	178,040	(38,758)
Special Parks and Recreation	40,712	-	40,712	27,555	(13,157)
Fire Equipment	503,350	-	503,350	11,157	(492,193)
County Sales Tax	850,000	-	850,000	823,722	(26,278)
Bond and Interest Funds:					
Sewer Service Debt Reserve	233,417	-	233,417	233,417	-
Business Funds:					
Electric Utility	2,380,277	-	2,380,277	1,964,341	(415,936)
Water Utility	347,311	-	347,311	315,831	(31,480)
Sewer Utility	560,000	-	560,000	556,320	(3,680)
Golf Course	156,851	-	156,851	2,421	(154,430)
Refuse Utility	262,421	-	262,421	238,534	(23,887)

See independent auditor's report on regulatory-required supplementary information.

CITY OF ST. MARYS, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Ad valorem tax	\$ 446,542	\$ 451,438	\$ (4,896)
Delinquent tax	7,518	2,000	5,518
Motor vehicle tax	59,722	51,797	7,925
Recreational vehicle tax	767	492	275
16/20 M vehicle tax	3,753	37	3,716
Commercial vehicle tax	-	5,736	(5,736)
Watercraft tax	-	255	(255)
Local alcoholic liquor	982	350	632
Highway connecting links	18,673	11,196	7,477
Local sales tax	365,350	330,000	35,350
Pool fees	-	10,246	(10,246)
Pool lessons	-	4,150	(4,150)
Pool concession sales	-	2,100	(2,100)
Labor/material/equipment	732	600	132
Municipal court fines	19,193	19,000	193
Cable TV franchise	5,663	5,750	(87)
Gas franchise	12,402	13,000	(598)
Telephone franchise fees	16,123	7,623	8,500
Building permits	940	500	440
Zoning fees	-	150	(150)
Occupation liquor tax	-	600	(600)
Cereal malt beverage license	650	600	50
Animal fees	1,287	800	487
Facility rental	1,650	140	1,510
Library lease	6,650	6,600	50
Armory rent	11,045	10,500	545
Other revenue	14,507	-	14,507
Reimbursed revenues	16,642	7,500	9,142
Insurance claim proceeds	1,012	-	1,012
Insufficient check revenue	50	25	25
Interest on idle funds	5,713	1,500	4,213
CD interest	18,265	500	17,765
City services sold	2	-	2
Transfer from County Wide Sales Tax Fund	280,603	280,603	-
Total Receipts	<u>1,316,436</u>	<u>\$ 1,225,788</u>	<u>\$ 90,648</u>

See independent auditor's report on regulatory-required supplementary information.

CITY OF ST. MARYS, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

Expenditures	Actual	Budget	Variance Over (Under)
Administration			
Personal services	\$ 75,076	\$ 87,122	\$ (12,046)
Operating expenses	74,535	68,415	6,120
Total Administration	<u>149,611</u>	<u>155,537</u>	<u>(5,926)</u>
Fire Department			
Personal services	68,013	67,959	54
Operating expenses	44,154	51,521	(7,367)
Total Fire Department	<u>112,167</u>	<u>119,480</u>	<u>(7,313)</u>
Police Department			
Personal services	422,443	409,291	13,152
Operating expenses	64,425	66,018	(1,593)
Transfer to Police CIF Fund	23,000	23,000	-
Total Police Department	<u>509,868</u>	<u>498,309</u>	<u>11,559</u>
Municipal Court			
Personal services	21,510	20,837	673
Operating expenses	6,462	5,190	1,272
Total Municipal Court	<u>27,972</u>	<u>26,027</u>	<u>1,945</u>
Zoning			
Operating expenses	116	855	(739)
Total Zoning	<u>116</u>	<u>855</u>	<u>(739)</u>
Street/Park/Public Buildings			
Personal services	348,678	363,461	(14,783)
Street - operating expenses	51,194	73,349	(22,155)
Park - operating expenses	12,246	-	12,246
Public building - operating expenses	1,486	7,500	(6,014)
Capital improvements	96,099	21,472	74,627
Transfer to Special Highway Fund	-	75,000	(75,000)
Total Street/Park/Public Buildings	<u>509,703</u>	<u>540,782</u>	<u>(31,079)</u>

See independent auditor's report on regulatory-required supplementary information.

CITY OF ST. MARYS, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Expenditures (continued)			
Swimming Pool			
Personal services	\$ 76	\$ 33,566	\$ (33,490)
Operating expenses	164	14,495	(14,331)
Total Swimming Pool	<u>240</u>	<u>48,061</u>	<u>(47,821)</u>
 Other Expenditures			
Personal services	1,014	-	1,014
Cash forward	-	16,452	(16,452)
Total Other Expenditures	<u>1,014</u>	<u>16,452</u>	<u>(15,438)</u>
 Total Expenditures	<u>1,310,691</u>	<u>\$ 1,405,503</u>	<u>\$ (94,812)</u>
 Receipts Over (Under) Expenditures	5,745		
 Unencumbered Cash, Beginning	<u>245,488</u>		
 Unencumbered Cash, Ending	<u>\$ 251,233</u>		

See independent auditor's report on regulatory-required supplementary information.

CITY OF ST. MARYS, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
State of Kansas gas tax	\$ 68,851	\$ 72,140	\$ (3,289)
Other revenue	27,111	-	27,111
Transfer from County Sales Tax Fund	17,000	75,000	(58,000)
Total Receipts	<u>112,962</u>	<u>\$ 147,140</u>	<u>\$ (34,178)</u>
Expenditures			
Fuel	8,466	\$ 8,500	\$ (34)
Repairs and maintenance	5,746	7,500	(1,754)
Street material	93,566	90,000	3,566
Signs	262	2,244	(1,982)
Equipment reserve	70,000	108,554	(38,554)
Total Expenditures	<u>178,040</u>	<u>\$ 216,798</u>	<u>\$ (38,758)</u>
Excess (Deficit) Revenues Over Expenditures	(65,078)		
Unencumbered Cash, Beginning	<u>66,057</u>		
Unencumbered Cash, Ending	<u>\$ 979</u>		

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CITY OF ST. MARYS, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Ad valorem tax	\$ 7,148	\$ 7,241	\$ (93)
Delinquent tax	174	50	124
Motor vehicle tax	1,526	1,420	106
Recreational vehicle tax	20	13	7
16/20M vehicle tax	96	1	95
Commercial vehicle tax	-	157	(157)
Watercraft tax	-	7	(7)
Alcohol liquor tax	982	400	582
Registration fees	9,315	17,500	(8,185)
Concession stand agreement	250	250	-
Facility rental	-	2,005	(2,005)
	<u>19,511</u>	<u>\$ 29,044</u>	<u>\$ (9,533)</u>
Total Receipts	<u>19,511</u>	<u>\$ 29,044</u>	<u>\$ (9,533)</u>
Expenditures			
Personal services	16,213	\$ 17,862	\$ (1,649)
Contractual services	6,271	11,550	(5,279)
Materials and supplies	4,081	9,750	(5,669)
Capital improvement	-	1,550	(1,550)
Miscellaneous	990	-	990
	<u>27,555</u>	<u>\$ 40,712</u>	<u>\$ (13,157)</u>
Total Expenditures	<u>27,555</u>	<u>\$ 40,712</u>	<u>\$ (13,157)</u>
Excess (Deficit) Revenues Over Expenditures	(8,044)		
Unencumbered Cash, Beginning	<u>14,826</u>		
Unencumbered Cash, Ending	<u>\$ 6,782</u>		

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CITY OF ST. MARYS, KANSAS
FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Sales tax and water protection	\$ 82,128	\$ 77,046	\$ 5,082
Sales	8,026	6,051	1,975
Other revenue	100	-	100
	<u>90,254</u>	<u>\$ 83,097</u>	<u>\$ 7,157</u>
Expenditures			
Material and supplies	-	\$ 25,000	\$ (25,000)
Equipment	11,157	-	11,157
Equipment reserve	-	478,350	(478,350)
	<u>11,157</u>	<u>\$ 503,350</u>	<u>\$ (492,193)</u>
Excess (Deficit) Revenues Over Expenditures	79,097		
Unencumbered Cash, Beginning	<u>422,224</u>		
Unencumbered Cash, Ending	<u>\$ 501,321</u>		

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CITY OF ST. MARYS, KANSAS
COUNTY SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
County sales tax	\$ 419,164	\$ 380,000	\$ 39,164
Other revenue	446,730	-	446,730
Interest on idle funds	-	1,200	(1,200)
	<u>-</u>	<u>1,200</u>	<u>(1,200)</u>
Total Receipts	<u>865,894</u>	<u>\$ 381,200</u>	<u>\$ 484,694</u>
Expenditures			
Transfer to Golf Course Fund	-	\$ 30,000	\$ (30,000)
Transfer to General Fund	280,603	280,603	-
Transfer to Special Highway Fund	17,000	-	17,000
Miscellaneous	300	7,500	(7,200)
Lakeview dam improvements	1,570	1,500	70
Riverside Park bathrooms	5,922	3,500	2,422
Streetlights	22,780	-	22,780
Armory improvements	-	5,500	(5,500)
Bertrand Avenue sidewalk	489,295	472,375	16,920
Sidewalk repair program	-	5,000	(5,000)
Storm siren maintenance	1,046	3,000	(1,954)
Budgeted capital reserve	5,206	41,022	(35,816)
	<u>5,206</u>	<u>41,022</u>	<u>(35,816)</u>
Total Expenditures	<u>823,722</u>	<u>\$ 850,000</u>	<u>\$ (26,278)</u>
Excess (Deficit) Revenues Over Expenditures	42,172		
Unencumbered Cash, Beginning	<u>174,480</u>		
Unencumbered Cash, Ending	<u>\$ 216,652</u>		

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CITY OF ST. MARYS, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Revenues			
Special assessments	\$ 35,868	\$ -	\$ 35,868
Total Revenues	<u>35,868</u>	<u>\$ -</u>	<u>\$ 35,868</u>
Expenditures			
Transfer to General Fund	-	\$ -	\$ -
Total Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficit) Revenues Over Expenditures	35,868		
Unencumbered Cash, Beginning	<u>4,284</u>		
Unencumbered Cash, Ending	<u>\$ 40,152</u>		

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CITY OF ST. MARYS, KANSAS
SEWER SERVICE DEBT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
City services sold	\$ 492,815	\$ 459,002	\$ 33,813
Connection charge	2,050	1,500	550
Penalty charges	1,454	1,400	54
Labor/material/equipment	510	-	510
Other revenue	13	150	(137)
	<u>496,842</u>	<u>\$ 462,052</u>	<u>\$ 34,790</u>
Total Receipts			
Expenditures			
Personal services	196,229	\$ 201,927	\$ (5,698)
Operating services	126,674	124,656	2,018
Transfer to Sewer Service Debt Reserve Fund	233,417	233,417	-
	<u>556,320</u>	<u>\$ 560,000</u>	<u>\$ (3,680)</u>
Total Expenditures			
Excess (Deficit) Revenues Over Expenditures	(59,478)		
Unencumbered Cash, Beginning	<u>128,293</u>		
Unencumbered Cash, Ending	<u>\$ 68,815</u>		

See independent auditor's report on regulatory-required supplementary information.

CITY OF ST. MARYS, KANSAS
POLICE CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>
Receipts	
Court assessments	\$ 627
Youth program donations	375
Other revenue	8,980
Transfer from General Fund	<u>23,000</u>
Total Receipts	<u>32,982</u>
Expenditures	
Equipment reserve	<u>61,599</u>
Total Expenditures	<u>61,599</u>
Excess (Deficit) Revenues	
Over Expenditures	(28,617)
Unencumbered Cash, Beginning	<u>51,767</u>
Unencumbered Cash, Ending	<u><u>\$ 23,150</u></u>

See independent auditor's report on regulatory-required supplementary information.

CITY OF ST. MARYS, KANSAS
FACILITIES CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>
Receipts	
Other revenue	\$ -
Total Receipts	<u>-</u>
Expenditures	
Equipment reserve	<u>-</u>
Total Expenditures	<u>-</u>
Excess (Deficit) Revenues	
Over Expenditures	-
Unencumbered Cash, Beginning	<u>7,583</u>
Unencumbered Cash, Ending	<u><u>\$ 7,583</u></u>

See independent auditor's report on regulatory-required supplementary information.

CITY OF ST. MARYS, KANSAS
STREET CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>
Receipts	
Interest on idle funds	\$ -
Total Receipts	<u>-</u>
Expenditures	
Equipment reserve	<u>-</u>
Total Expenditures	<u>-</u>
Excess (Deficit) Revenues Over Expenditures	-
Unencumbered Cash, Beginning	<u>5,242</u>
Unencumbered Cash, Ending	<u><u>\$ 5,242</u></u>

See independent auditor's report on regulatory-required supplementary information.

CITY OF ST. MARYS, KANSAS
ELECTRIC CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>
Receipts	
Other revenue	\$ -
Total Receipts	<u>-</u>
Expenditures	
Equipment reserve	<u>-</u>
Total Expenditures	<u>-</u>
Excess (Deficit) Revenues	
Over Expenditures	-
Unencumbered Cash, Beginning	<u>4,864</u>
Unencumbered Cash, Ending	<u><u>\$ 4,864</u></u>

See independent auditor's report on regulatory-required supplementary information.

CITY OF ST. MARYS, KANSAS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
City services sold	\$ 1,900,908	\$ 2,249,030	\$ (348,122)
Local sales tax	23	-	23
Connections	1,200	500	700
Labor/material/equipment	8,556	3,000	5,556
Pole contracts	-	1,812	(1,812)
Penalty charges	5,669	4,500	1,169
Other revenue	4,291	4,200	91
Reimbursed revenues	6,525	-	6,525
Money market interest	-	500	(500)
Certificate of deposit interest	-	1,000	(1,000)
Interest - electric plant reserve	-	150	(150)
Total Receipts	<u>1,927,172</u>	<u>\$ 2,264,692</u>	<u>\$ (337,520)</u>
Expenditures			
Personal services	306,330	\$ 346,742	\$ (40,412)
Operating services	1,606,338	1,898,535	(292,197)
Capital improvements	51,673	135,000	(83,327)
Total Expenditures	<u>1,964,341</u>	<u>\$ 2,380,277</u>	<u>\$ (415,936)</u>
Excess (Deficit) Revenues Over Expenditures	(37,169)		
Unencumbered Cash, Beginning	<u>647,924</u>		
Unencumbered Cash, Ending	<u>\$ 610,755</u>		

See independent auditor's report on regulatory-required supplementary information.

CITY OF ST. MARYS, KANSAS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
City services sold	\$ 400,219	\$ 298,172	\$ 102,047
Local sales tax	1	-	1
Connection charges	2,500	1,000	1,500
Labor/material/equipment	4,228	1,000	3,228
Penalty charges	1,063	800	263
Reimbursed expenses	220	-	220
Other revenue	8,894	6,000	2,894
Interest on idle funds	-	300	(300)
	<u>417,125</u>	<u>\$ 307,272</u>	<u>\$ 109,853</u>
Expenditures			
Personal services	164,009	\$ 168,475	\$ (4,466)
Operating expenses	107,984	76,896	31,088
Capital improvements	5,579	63,682	(58,103)
Tower payment	-	38,258	(38,258)
Principal	27,731	-	27,731
Interest	10,528	-	10,528
	<u>315,831</u>	<u>\$ 347,311</u>	<u>\$ (31,480)</u>
Excess (Deficit) Revenues Over Expenditures	101,294		
Unencumbered Cash, Beginning	<u>98,888</u>		
Unencumbered Cash, Ending	<u>\$ 200,182</u>		

See independent auditor's report on regulatory-required supplementary information.

CITY OF ST. MARYS, KANSAS
SEWER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
City services sold	\$ 492,815	\$ 459,002	\$ 33,813
Connection charge	2,050	1,500	550
Penalty charges	1,454	1,400	54
Labor/material/equipment	510	-	510
Other revenue	13	150	(137)
	<u>496,842</u>	<u>462,052</u>	<u>34,790</u>
Total Receipts	<u>496,842</u>	<u>\$ 462,052</u>	<u>\$ 34,790</u>
Expenditures			
Personal services	196,229	\$ 201,927	\$ (5,698)
Operating services	126,674	124,656	2,018
Transfer to Sewer Service Debt Reserve Fund	233,417	233,417	-
	<u>556,320</u>	<u>\$ 560,000</u>	<u>\$ (3,680)</u>
Total Expenditures	<u>556,320</u>	<u>\$ 560,000</u>	<u>\$ (3,680)</u>
Excess (Deficit) Revenues Over Expenditures	(59,478)		
Unencumbered Cash, Beginning	<u>128,293</u>		
Unencumbered Cash, Ending	<u>\$ 68,815</u>		

See independent auditor's report on regulatory-required supplementary information.

CITY OF ST. MARYS, KANSAS
GOLF COURSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Greens fees	\$ 46	\$ 24,000	\$ (23,954)
Season passes	-	46,428	(46,428)
Concessions	-	18,000	(18,000)
Cart rental receipts	-	17,101	(17,101)
Cart path	-	229	(229)
Cart shed	-	9,250	(9,250)
Merchandise	-	1,245	(1,245)
Facility rental	956	3,045	(2,089)
USD 321 agreement	-	4,500	(4,500)
Other revenue	-	2,300	(2,300)
Transfer from County Sales Tax Fund	-	30,000	(30,000)
Benefit revenue	-	754	(754)
	<u>1,002</u>	<u>\$ 156,852</u>	<u>\$ (155,850)</u>
Expenditures			
Personal services	152	\$ 83,425	\$ (83,273)
Operating expenses	2,269	71,901	(69,632)
Miscellaneous golf benefit	-	1,525	(1,525)
	<u>2,421</u>	<u>\$ 156,851</u>	<u>\$ (154,430)</u>
Excess (Deficit) Revenues Over Expenditures	(1,419)		
Unencumbered Cash, Beginning	<u>2,412</u>		
Unencumbered Cash, Ending	<u><u>\$ 993</u></u>		

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CITY OF ST. MARYS, KANSAS
REFUSE UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Charges for services	\$ 218,134	\$ 218,500	\$ (366)
Penalty charges	580	500	80
Administration fees	4,233	-	4,233
Refuse permits	9,590	32,201	(22,611)
Other revenue	2,202	5,000	(2,798)
	<u>234,739</u>	<u>\$ 256,201</u>	<u>\$ (21,462)</u>
Total Receipts	<u>234,739</u>	<u>\$ 256,201</u>	<u>\$ (21,462)</u>
Expenditures			
Personal services	8,430	\$ 17,918	\$ (9,488)
Operating expenses	230,104	244,503	(14,399)
	<u>238,534</u>	<u>\$ 262,421</u>	<u>\$ (23,887)</u>
Total Expenditures	<u>238,534</u>	<u>\$ 262,421</u>	<u>\$ (23,887)</u>
Excess (Deficit) Revenues Over Expenditures	(3,795)		
Unencumbered Cash, Beginning	<u>13,063</u>		
Unencumbered Cash, Ending	<u>\$ 9,268</u>		

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CITY OF ST. MARYS, KANSAS
 AGENCY FUNDS
 SUMMARY OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Municipal Court ADSAP	\$ 15	\$ 3,250	\$ (2,250)	\$ 1,015
Municipal Court	<u>1,194</u>	<u>23,040</u>	<u>(24,124)</u>	<u>110</u>
Total Agency Funds	<u>\$ 1,209</u>	<u>\$ 26,290</u>	<u>\$ (26,374)</u>	<u>\$ 1,125</u>

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