

CITY OF LOGAN

Logan, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2020

MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas 67661

CITY OF LOGAN
Logan, Kansas

For the Year Ended December 31, 2020

City Council

Tyler Bolt – President

Tiffany Schneider

Ted Stapleton

Toby Shellito

Verlaine Schooler

City Offices

Deb Grammon, Mayor
Kristy West, Clerk
Aubrey Ruff, Treasurer

CITY OF LOGAN
Logan, Kansas

For the Year Ended December 31, 2020

TABLE OF CONTENTS

		<u>Page Numbers</u>
	Independent Auditor's Report	1-2
	<u>FINANCIAL SECTION</u>	
Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	3-4
	Notes to the Financial Statement	5-11
	<u>REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION</u>	
Schedule 1	Summary of Expenditures – Actual and Budget – Regulatory Basis	12
Schedule 2	Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
	<u>General Fund</u>	
2-1	General Operating Fund	13-16
	<u>Special Purpose Funds</u>	
2-2	Community Building Fund	17
2-3	Library Fund	18
2-4	Special City Highway Fund	19
2-5	Employee Benefits Fund	20
2-6	Equipment Reserve Fund	21
2-7	Gifts & Grants Fund	22
2-8	Capital Improvements Fund	23
	<u>Business Funds</u>	
2-9	Water Fund	24
2-10	Water Debt Fund	25
2-11	Water Reserve Fund	26
2-12	Sewer Rental Fund	27
2-13	Sewer Debt Fund	28
	<u>Trust Fund</u>	
2-14	Episcopal Church Trust Fund	29
	<u>Related Municipal Entity</u>	
Schedule 3	Hansen Memorial Museum and Plaza Fund	30



MAPES & MILLER LLP

CERTIFIED PUBLIC ACCOUNTANTS

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD

DENIS W. MILLER, CPA, PA

THOMAS B. CARPENTER, CPA, PA

DON E. TILTON, CPA, PA

BRIAN S. THOMPSON, CPA, PA

REBECCA A. LIX, CPA, PA

STEPHANIE M. HEIER, CPA, PA

418 E HOLME

NORTON, KS 67654

(785)877-5833

P.O. BOX 412, 230 MAIN ST

QUINTER, KS 67752

(785)754-2111

P.O. BOX 266

711 3RD STREET

PHILLIPSBURG, KS 67661

(785)543-6561

P.O. BOX 508

503 MAIN STREET

STOCKTON, KS 67669

(785)425-6764

INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Logan
Logan, KS 67646

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Logan, Kansas, a Municipal Financial Reporting Entity 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 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 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 Logan, 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.

Mayor and City Council
Logan, Kansas
September 21, 2021
Page Two

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 of Logan, 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 Logan, Kansas, 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.

Other Matters

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, and schedules of regulatory basis receipts and expenditures – actual-related municipal entity (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 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 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.

Respectfully submitted,

Mapes & Miller LLP

Certified Public Accountants

September 21, 2021
Phillipsburg, Kansas

CITY OF LOGAN
Logan, Kansas

Statement 1
Page 1 of 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2020

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund							
General Operating Fund	\$ 38,255	\$ -	\$ 337,072	\$ 315,594	\$ 59,733	\$ 5,206	\$ 64,939
Special Purpose Funds							
Community Building Fund	282	-	7,425	6,123	1,584	356	1,940
Library Fund	-	-	9,354	9,200	154	-	154
Special City Highway Fund	898	-	14,002	14,500	400	-	400
Employee Benefits Fund	483	-	56,071	55,742	812	-	812
Equipment Reserve Fund	147,890	-	10,000	40,000	117,890	-	117,890
Gifts & Grants Fund	123,392	-	171,851	171,525	123,718	22,431	146,149
Capital Improvements Fund	128,824	17,550	39,500	-	185,874	-	185,874
Business Funds							
Water Fund	36,128	-	110,969	108,628	38,469	1,004	39,473
Water Debt Fund	32,019	-	28,686	60,705	-	-	-
Water Reserve Fund	-	-	31,104	-	31,104	-	31,104
Sewer Rental Fund	19,702	-	78,269	85,144	12,827	7,179	20,006
Sewer Debt Fund	17,290	-	32,500	33,110	16,680	-	16,680
Trust Funds							
Episcopal Church Trust Fund	21,330	-	340	4,874	16,796	-	16,796
Related Municipal Entity							
Hansen Memorial Museum & Plaza Fund	26,535	36,419	2,841,183	2,798,422	105,715	611,772	717,487
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 593,028</u>	<u>\$ 53,969</u>	<u>\$ 3,768,326</u>	<u>\$ 3,703,567</u>	<u>\$ 711,756</u>	<u>\$ 647,948</u>	<u>\$ 1,359,704</u>

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

CITY OF LOGAN
Logan, Kansas

Statement 1
Page 2 of 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2020

	<u>Ending Cash Balance</u>
Composition of Cash:	
Cash on Hand	\$ 500
 First National Bank - Logan, Kansas	
NOW Accounts	739,147
Certificates of Deposit	121,614
 Farmers National Bank - Logan, Kansas	
Checking Accounts	56,417
Savings Accounts	377,679
LMC Grant Checking	<u>64,347</u>
 Total Reporting Entity	<u>\$ 1,359,704</u>

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

CITY OF LOGAN
Logan, Kansas

NOTES TO THE FINANCIAL STATEMENT
December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The City of Logan, Kansas, is a municipal corporation governed by an elected mayor and a five member council. The regulatory financial statement presents the City of Logan and one of its related municipal entities. The following related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

Hansen Memorial Museum and Plaza – The Hansen Memorial Museum and Plaza operates the Plaza. The City Council appoints members to the board of the Plaza. Complete financial records for the Plaza may be reviewed at the Hansen Memorial Museum and Plaza.

B. Regulatory Basis Fund Types

In governmental accounting, 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 on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the City for the year ended December 31, 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 Fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

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

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 purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

C. 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 municipality to use the regulatory basis of accounting.

D. 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice 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 regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended December 31, 2020.

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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Projects Funds, Trust Funds, Agency Funds, and the following:

Special Purpose Funds:
Equipment Reserve Fund
Gifts & Grants Fund
Capital Improvements Fund
Business Fund:
Water Reserve Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

A. Payment of Claims – K.S.A. 12-105b requires approval of expenditures by the governing body. The City is mailing checks for payment of all expenditures prior to approval by the governing body.

B. Fund Encumbrances – K.S.A. 10-1117 requires the Clerk to maintain a record of each fund's indebtedness and contracts creating a liability as well as maintaining all warrants or checks written. Encumbrances for contracts approved were not recorded on the books at December 31, 2020.

C. The City is not aware of any other noncompliance with Kansas Statutes.

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 an institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2020.

At December 31, 2020, the City's carrying amount of deposits was \$1,359,204 and the bank balance was \$1,543,817. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$620,764 was covered by federal depository insurance, \$923,053 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.

4. DEFINED CONTRIBUTION PLAN

The City of Logan provides pension benefits for all of its full time employees as a participating employer in a 401(a) Money Purchase Pension Plan sponsored and administrated by the Logan Manor Nursing Home of Logan, KS. The plan is a defined contribution plan, in which benefits depend solely on amounts contributed to the plan plus investment earnings. All employees who work 1,000 hours or more per year and have reached the age of 18 are required to make employee contributions of 3.00 percent of their annual salary on the first day of payroll following their hiring. Employees who work 1,000 hours and have reached the age of 18 are eligible to participate in employer contributions of 4.00 percent of their annual salary after completing one year service.

The City's contributions for each employee are vested at 20.00 percent after three years and then increase at the rate of 20.00 percent per year until the employee is 100.00 percent vested after seven years of service. Pension records for the City of Logan, Kansas are not maintained separately from the records of Logan Community Health Services, therefore, information for the City of Logan, Kansas for covered pension payroll, employer and employee required contributions are not available.

Employees are also allowed to participate in a 457(b) Deferred Compensation Plan sponsored and administrated by the Logan Manor Nursing Home of Logan, KS. All employees are eligible to contribute to the plan up to IRS deferral limits beginning with the first day of the month following the date of hire. The City does not make any contributions to this plan.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Operating Fund	Equipment Reserve Fund	K.S.A. 12-1,117	\$ 10,000
Special City Highway Fund	Capital Improvement Fund	K.S.A. 12-1,118	14,500
Water Fund	Capital Improvement Fund	K.S.A. 12-825d	25,000
Water Debt Fund	Water Reserve Fund	K.S.A. 12-825d	15,808
Sewer Rental Fund	Sewer Debt Fund	K.S.A. 12-825d	32,500

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

A. Other Post Employment Benefits

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

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

B. Compensated Absences

Vacation Pay

Each employee who has worked at least one year but less than five years receives twelve days paid vacation per year. An employee who has worked five years but less than ten years receives fifteen days paid vacation per year. For every five years worked after ten years the employee receives an additional three days vacation. Employees are allowed to carry over a maximum of five days of vacation time from one year to the next. Vacation leave is payable upon termination in good standing.

Sick Pay

Each full-time employee is credited with twelve days sick leave as of the first day of employment and on each anniversary date. Employees are allowed to accumulate up to sixty days of sick leave.

7. RISK MANAGEMENT

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, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

Notwithstanding anything to the contrary, 2020 was marked by the COVID-19 pandemic and the unique responses at all levels of government and society. The City participated in various activities and governmental programs to address the public health, economic and societal well-being issues presented. The pandemic continues at the end of 2020 and the governmental program requirements are continuously evolving and unclear. The City does not currently anticipate material liability from its pandemic response.

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The City has been unable to obtain workman's compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for 162 participating members and the league itself.

The City continues to carry commercial insurance for all other risks of loss, including commercial property, commercial liability, automobile, linebacker, inland marine, surety bonds, commercial output, law enforcement liability, and airport liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

8. COVID-19 NOTE

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 2020. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK’s first round distribution was to local governments in the amount of \$400 million. The City received CRF in the amount of \$362 during 2020. The City is encouraged to share the CRF with local businesses within the City. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

9. SUBSEQUENT EVENTS

Management has evaluated events subsequent to year end through the date of this report, and does not believe any events through the date of this report have occurred, which effect the financial statement as presented.

The City is expected to receive \$81,011 in American Rescue Plan Act (ARPA) funds. These economic stimulus funds are to assist in the long-term recovery from the economic and public health impacts related to the COVID-19 pandemic. The City received half of the ARPA funds, \$40,506, on July 21, 2021. The ARPA funds must be obligated by December 31, 2024.

10. 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	Beginning Balance 1/1/2020	Additions	Reductions/ Payments	Ending Balance 12/31/2020	Interest/ Service Fees Paid
KDHE Loans:									
Kansas Public Water Supply	4.04%	04/15/99	\$ 650,000	8/1/2020	\$ 43,572	\$ -	\$ 43,572	\$ -	\$ 1,325
Kansas Water Pollution Control	2.68%	05/11/05	540,837	9/1/2026	210,052	-	27,665	182,387	5,445
Total KDHE Loans					253,624	-	71,237	182,387	6,770
Capital Lease:									
Backhoe	3.25%	10/12/20	36,000	10/12/2025	-	36,000	-	36,000	-
Total Capital Lease					-	36,000	-	36,000	-
Total Indebtedness					\$ 253,624	\$ 36,000	\$ 71,237	\$ 218,387	\$ 6,770

Current maturities of long-term debt and interest through maturity are as follows.

Year	KDHE Loans		Capital Lease		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 28,411	\$ 4,699	\$ 6,747	\$ 1,170	\$ 35,158	\$ 5,869
2022	29,178	3,932	6,967	951	36,145	4,883
2023	29,965	3,145	7,193	724	37,158	3,869
2024	30,773	2,337	7,425	492	38,198	2,829
2025	31,604	1,506	7,668	249	39,272	1,755
2026	32,456	654	-	-	32,456	654
	<u>\$ 182,387</u>	<u>\$ 16,273</u>	<u>\$ 36,000</u>	<u>\$ 3,586</u>	<u>\$ 218,387</u>	<u>\$ 19,859</u>

CITY OF LOGAN, KANSAS
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2020

CITY OF LOGAN
Logan, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2020

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund					
General Operating Fund	\$ 441,894	\$ -	\$ 441,894	\$ 315,594	\$ (126,300)
Special Purpose Funds					
Community Building Fund	10,500	-	10,500	6,123	(4,377)
Library Fund	9,200	-	9,200	9,200	-
Special City Highway Fund	23,613	-	23,613	14,500	(9,113)
Employee Benefits Fund	59,600	-	59,600	55,742	(3,858)
Business Funds					
Water Fund	114,691	-	114,691	108,628	(6,063)
Water Debt Fund	80,968	-	80,968	60,705	(20,263)
Sewer Rental Fund	110,171	-	110,171	85,144	(25,027)
Sewer Debt Fund	37,791	-	37,791	33,110	(4,681)

CITY OF LOGAN
Logan, Kansas

Schedule 2-1
Page 1 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2020

GENERAL OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem Tax	\$ 120,337	\$ 123,282	\$ (2,945)
Delinquent Tax	2,502	3,000	(498)
Motor Vehicle Tax	22,165	14,729	7,436
Recreational Vehicle Tax	779	409	370
16/20M Vehicle Tax	805	778	27
Watercraft Tax	130	151	(21)
Intangibles Tax	7,600	7,547	53
Commercial Vehicle Tax	1,783	1,814	(31)
Neighborhood Revitalization Rebate	(1,870)	(1,883)	13
Local Alcoholic Liquor Tax	1,630	481	1,149
Fines	4,806	7,000	(2,194)
Dog Tags	78	300	(222)
Liquor License	150	400	(250)
Camping Fee	680	2,000	(1,320)
Franchise Fees	16,050	23,000	(6,950)
Rent	26,075	30,000	(3,925)
Cemetery	1,550	3,500	(1,950)
Trash Collection	59,636	65,000	(5,364)
Sales Tax	43,727	41,000	2,727
Street Lights	2,460	4,000	(1,540)
Interest Income	4,818	9,500	(4,682)
Miscellaneous	9,509	8,200	1,309
Reimbursements	11,010	15,000	(3,990)
Federal Aid	362	-	362
Occupation Tax	150	300	(150)
Cereal Malt Beverage	150	200	(50)
Pool Receipts	-	70	(70)
Total Receipts	<u>337,072</u>	<u>\$ 359,778</u>	<u>\$ (22,706)</u>
EXPENDITURES			
General Government			
Salaries	30,734	\$ 29,000	\$ 1,734
Utilities	3,398	6,000	(2,602)
Phone & Internet	2,685	5,000	(2,315)
Postage	839	1,150	(311)
Supplies	8,662	7,500	1,162
Equipment	1,860	5,000	(3,140)
Maintenance	2,717	5,000	(2,283)
Trash Service	228	500	(272)
Professional Fees	7,892	7,000	892
Insurance	15,541	20,000	(4,459)
Miscellaneous	5,969	1,000	4,969
Total General Government	<u>80,525</u>	<u>87,150</u>	<u>(6,625)</u>

CITY OF LOGAN
Logan, Kansas

Schedule 2-1
Page 2 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2020

GENERAL OPERATING FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Street Lights			
Utilities	\$ 14,341	\$ 16,000	\$ (1,659)
Street			
Salaries	11,180	8,200	2,980
Supplies	7,434	25,000	(17,566)
Equipment	-	6,990	(6,990)
Maintenance	9,256	5,000	4,256
Fuel	910	2,000	(1,090)
Insurance	1,666	3,000	(1,334)
Miscellaneous	-	200	(200)
Total Street	30,446	50,390	(19,944)
Shop			
Salaries	6,893	13,000	(6,107)
Utilities	2,774	4,500	(1,726)
Supplies	2,352	9,000	(6,648)
Equipment	-	1,200	(1,200)
Maintenance	28	1,000	(972)
Trash Service	1,400	900	500
Insurance	1,565	1,400	165
Miscellaneous	-	100	(100)
Total Shop	15,012	31,100	(16,088)
Fire Protection			
Contractual	4,800	5,000	(200)
Utilities	2,223	3,800	(1,577)
Phone & Internet	1,198	1,500	(302)
Supplies	6,565	6,000	565
Equipment	-	1,500	(1,500)
Maintenance	3,481	2,000	1,481
Trash Service	228	300	(72)
Insurance	1,137	1,500	(363)
Miscellaneous	-	500	(500)
Total Fire Protection	19,632	22,100	(2,468)

CITY OF LOGAN
Logan, Kansas

Schedule 2-1
Page 3 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2020

GENERAL OPERATING FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Swimming Pool			
Salaries	\$ 8,309	\$ 16,500	\$ (8,191)
Utilities	3,105	5,500	(2,395)
Phone & Internet	90	200	(110)
Supplies	1,150	9,000	(7,850)
Equipment	-	400	(400)
Maintenance	217	1,446	(1,229)
Insurance	786	800	(14)
Miscellaneous	139	200	(61)
Total Swimming Pool	<u>13,796</u>	<u>34,046</u>	<u>(20,250)</u>
Youth Center			
Utilities	1,287	1,600	(313)
Supplies	556	500	56
Maintenance	219	400	(181)
Insurance	1,063	950	113
Total Youth Center	<u>3,125</u>	<u>3,450</u>	<u>(325)</u>
Library Maintenance			
Utilities	1,789	2,600	(811)
Phone & Internet	422	600	(178)
Supplies	6	1,000	(994)
Maintenance	436	600	(164)
Insurance	1,342	1,200	142
Total Library Maintenance	<u>3,995</u>	<u>6,000</u>	<u>(2,005)</u>
Park & Lake			
Salaries	6,895	6,990	(95)
Utilities	2,057	2,000	57
Supplies	1,698	6,000	(4,302)
Equipment	-	500	(500)
Maintenance	900	3,400	(2,500)
Fuel	331	1,000	(669)
Insurance	566	1,000	(434)
Miscellaneous	-	100	(100)
Total Park & Lake	<u>12,447</u>	<u>20,990</u>	<u>(8,543)</u>

CITY OF LOGAN
Logan, Kansas

Schedule 2-1
Page 4 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2020

GENERAL OPERATING FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Cemetery			
Salaries	\$ 4,024	\$ 7,700	\$ (3,676)
Contract Labor	2,166	4,000	(1,834)
Supplies	906	2,000	(1,094)
Insurance	392	300	92
Miscellaneous	-	200	(200)
Total Cemetery	<u>7,488</u>	<u>14,200</u>	<u>(6,712)</u>
Professional Fees	6,900	8,000	(1,100)
Refuse Collection	56,784	59,000	(2,216)
Police Protection	7,103	7,400	(297)
Street Reoil	-	20,000	(20,000)
City Maintenance	-	22,568	(22,568)
Dane G Hansen Memorial Museum & Plaza	24,000	24,000	-
Logan Manor Nursing Home	10,000	10,000	-
Library	-	3,000	(3,000)
Outgoing Transfer			
Equipment Reserve Fund	<u>10,000</u>	<u>2,500</u>	<u>7,500</u>
Total Expenditures	<u>315,594</u>	<u>\$ 441,894</u>	<u>\$ (126,300)</u>
Receipts Over (Under) Expenditures	21,478		
UNENCUMBERED CASH, January 1, 2020	<u>38,255</u>		
UNENCUMBERED CASH, December 31, 2020	<u>\$ 59,733</u>		

CITY OF LOGAN
Logan, Kansas

Schedule 2-2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2020

COMMUNITY BUILDING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem Tax	\$ 4,803	\$ 4,922	\$ (119)
Delinquent Tax	91	200	(109)
Motor Vehicle Tax	822	551	271
Recreational Vehicle Tax	29	15	14
16/20M Vehicle Tax	28	29	(1)
Commercial Vehicle Tax	67	68	(1)
Watercraft Tax	5	4	1
Neighborhood Revitalization Rebate	(75)	(70)	(5)
Rent	1,655	4,000	(2,345)
Total Receipts	<u>7,425</u>	<u>\$ 9,719</u>	<u>\$ (2,294)</u>
EXPENDITURES			
Personal Services	2,800	\$ 3,000	\$ (200)
Social Security & Medicare Tax	214	1,000	(786)
Utilities	2,382	4,000	(1,618)
Supplies	229	1,000	(771)
Maintenance	78	500	(422)
Trash Service	420	500	(80)
Equipment	-	500	(500)
Total Expenditures	<u>6,123</u>	<u>\$ 10,500</u>	<u>\$ (4,377)</u>
Receipts Over (Under) Expenditures	1,302		
UNENCUMBERED CASH, January 1, 2020	<u>282</u>		
UNENCUMBERED CASH, December 31, 2020	<u>\$ 1,584</u>		

CITY OF LOGAN
Logan, Kansas

Schedule 2-3

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2020

LIBRARY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem Tax	\$ 7,765	\$ 7,955	\$ (190)
Delinquent Tax	148	160	(12)
Motor Vehicle Tax	1,352	910	442
Recreational Vehicle Tax	48	25	23
16/20M Vehicle Tax	44	48	(4)
Commercial Vehicle Tax	110	112	(2)
Watercraft Tax	8	7	1
Neighborhood Revitalization Rebate	(121)	(116)	(5)
Total Receipts	<u>9,354</u>	<u>\$ 9,101</u>	<u>\$ 253</u>
EXPENDITURES			
Appropriation	<u>9,200</u>	<u>\$ 9,200</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	154		
UNENCUMBERED CASH, January 1, 2020	<u>-</u>		
UNENCUMBERED CASH, December 31, 2020	<u>\$ 154</u>		

CITY OF LOGAN
Logan, Kansas

Schedule 2-4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2020

SPECIAL CITY HIGHWAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	\$ 14,002	\$ 14,920	\$ (918)
EXPENDITURES			
Supplies	-	\$ 16,113	\$ (16,113)
Outgoing Transfer			
Capital Improvement Fund	14,500	7,500	7,000
Total Expenditures	14,500	\$ 23,613	\$ (9,113)
Receipts Over (Under) Expenditures	(498)		
UNENCUMBERED CASH, January 1, 2020	898		
UNENCUMBERED CASH, December 31, 2020	\$ 400		

CITY OF LOGAN
Logan, Kansas

Schedule 2-5

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2020

EMPLOYEE BENEFITS FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem Tax	\$ 46,851	\$ 47,998	\$ (1,147)
Delinquent Tax	804	1,300	(496)
Motor Vehicle Tax	7,954	5,505	2,449
Recreational Vehicle Tax	286	153	133
16/20M Vehicle Tax	189	291	(102)
Commercial Vehicle Tax	666	678	(12)
Watercraft Tax	49	-	49
Neighborhood Revitalization Rebate	(728)	(704)	(24)
Total Receipts	<u>56,071</u>	<u>\$ 55,221</u>	<u>\$ 850</u>
EXPENDITURES			
Social Security & Medicare Tax	5,205	\$ 6,000	\$ (795)
Pension	1,899	3,000	(1,101)
Health Insurance	44,611	45,000	(389)
Workers Compensation Insurance	3,762	5,600	(1,838)
Miscellaneous	265	-	265
Total Expenditures	<u>55,742</u>	<u>\$ 59,600</u>	<u>\$ (3,858)</u>
Receipts Over (Under) Expenditures	329		
UNENCUMBERED CASH, January 1, 2020	<u>483</u>		
UNENCUMBERED CASH, December 31, 2020	<u>\$ 812</u>		

CITY OF LOGAN
Logan, Kansas

Schedule 2-6

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2020

EQUIPMENT RESERVE FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
General Operating Fund	<u>\$ 10,000</u>
EXPENDITURES	
Equipment	<u> 40,000</u>
Receipts Over (Under) Expenditures	(30,000)
UNENCUMBERED CASH, January 1, 2020	<u> 147,890</u>
UNENCUMBERED CASH, December 31, 2020	<u><u>\$ 117,890</u></u>

CITY OF LOGAN
Logan, Kansas

Schedule 2-7

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2020

GIFTS & GRANTS FUND

	Grants and Donations Fund	Expendable Trust Fund	LMC Grant Fund	Total
RECEIPTS				
Grants and Donations	\$ 54,241	\$ 3,630	\$ 110,000	\$ 167,871
State Aid	3,980	-	-	3,980
	<u>58,221</u>	<u>3,630</u>	<u>110,000</u>	<u>171,851</u>
Total Receipts				
EXPENDITURES				
Equipment	55,211	-	-	55,211
Maintenance	-	17,940	-	17,940
Subsidy	-	-	98,374	98,374
	<u>55,211</u>	<u>17,940</u>	<u>98,374</u>	<u>171,525</u>
Total Expenditures				
Receipts Over (Under) Expenditures	3,010	(14,310)	11,626	326
UNENCUMBERED CASH, January 1, 2020	<u>30,976</u>	<u>39,695</u>	<u>52,721</u>	<u>123,392</u>
UNENCUMBERED CASH, December 31, 2020	<u>\$ 33,986</u>	<u>\$ 25,385</u>	<u>\$ 64,347</u>	<u>\$ 123,718</u>

CITY OF LOGAN
Logan, Kansas

Schedule 2-8

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2020

CAPITAL IMPROVEMENTS FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfers	
Special City Highway Fund	\$ 14,500
Water Fund	<u>25,000</u>
Total Receipts	<u>39,500</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	39,500
UNENCUMBERED CASH, January 1, 2020	128,824
Prior Year Cancelled Encumbrance	<u>17,550</u>
UNENCUMBERED CASH, December 31, 2020	<u><u>\$ 185,874</u></u>

CITY OF LOGAN
Logan, Kansas

Schedule 2-9

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2020

WATER FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	\$ 110,969	\$ 95,000	\$ 15,969
Miscellaneous	-	1,000	(1,000)
Total Receipts	<u>110,969</u>	<u>\$ 96,000</u>	<u>\$ 14,969</u>
EXPENDITURES			
Personal Services	30,615	\$ 29,000	\$ 1,615
Social Security & Medicare Tax	2,342	2,600	(258)
Pension	1,211	1,200	11
Health Insurance	5,804	3,900	1,904
Utilities	7,469	9,041	(1,572)
Phone & Internet	2,186	3,000	(814)
Postage	547	800	(253)
Supplies	16,746	26,849	(10,103)
Equipment	500	5,140	(4,640)
Maintenance	9,448	17,700	(8,252)
Fuel	763	4,861	(4,098)
Insurance	4,647	5,500	(853)
Miscellaneous	1,350	2,600	(1,250)
Outgoing Transfers			
Capital Improvements Fund	25,000	-	25,000
Equipment Reserve	-	2,500	(2,500)
Total Expenditures	<u>108,628</u>	<u>\$ 114,691</u>	<u>\$ (6,063)</u>
Receipts Over (Under) Expenditures	2,341		
UNENCUMBERED CASH, January 1, 2020	<u>36,128</u>		
UNENCUMBERED CASH, December 31, 2020	<u>\$ 38,469</u>		

CITY OF LOGAN
Logan, Kansas

Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2020

WATER DEBT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	\$ 28,686	\$ 48,000	\$ (19,314)
EXPENDITURES			
Principal	43,572	\$ 43,572	\$ -
Interest	1,210	1,210	-
Service Fees	115	115	-
Outgoing Transfer			
Water Reserve Fund	15,808	36,071	(20,263)
Total Expenditures	60,705	\$ 80,968	\$ (20,263)
Receipts Over (Under) Expenditures	(32,019)		
UNENCUMBERED CASH, January 1, 2020	32,019		
UNENCUMBERED CASH, December 31, 2020	\$ -		

CITY OF LOGAN
Logan, Kansas

Schedule 2-11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2020

WATER RESERVE FUND

	<u>Actual</u>
RECEIPTS	
Collections	\$ 15,296
Incoming Transfer	
Water Debt Fund	<u>15,808</u>
Total Receipts	<u>31,104</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	31,104
UNENCUMBERED CASH, January 1, 2020	<u>-</u>
UNENCUMBERED CASH, December 31, 2020	<u><u>\$ 31,104</u></u>

CITY OF LOGAN
Logan, Kansas

Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2020

SEWER RENTAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	\$ 78,133	\$ 84,000	\$ (5,867)
Reimbursements	136	-	136
Total Receipts	<u>78,269</u>	<u>\$ 84,000</u>	<u>\$ (5,731)</u>
EXPENDITURES			
Personal Services	13,272	\$ 18,000	\$ (4,728)
Social Security & Medicare Tax	1,015	1,800	(785)
Pension	531	1,000	(469)
Health Insurance	256	3,000	(2,744)
Utilities	2,048	3,000	(952)
Phone & Internet	357	500	(143)
Contractual Service	-	500	(500)
Postage	420	600	(180)
Supplies	8,211	10,526	(2,315)
Equipment	500	5,000	(4,500)
Maintenance	24,451	18,045	6,406
Fuel	784	5,000	(4,216)
Insurance	798	3,200	(2,402)
Miscellaneous	1	5,000	(4,999)
Outgoing Transfer			
Sewer Debt Fund	<u>32,500</u>	<u>35,000</u>	<u>(2,500)</u>
Total Expenditures	<u>85,144</u>	<u>\$ 110,171</u>	<u>\$ (25,027)</u>
Receipts Over (Under) Expenditures	(6,875)		
UNENCUMBERED CASH, January 1, 2020	<u>19,702</u>		
UNENCUMBERED CASH, December 31, 2020	<u>\$ 12,827</u>		

CITY OF LOGAN
Logan, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2020

SEWER DEBT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfer			
Sewer Rental Fund	\$ 32,500	\$ 35,000	\$ (2,500)
EXPENDITURES			
Principal	27,665	\$ 27,665	\$ -
Interest	4,937	4,937	-
Service Fees	508	508	-
Debt Reserve	-	4,681	(4,681)
Total Expenditures	33,110	\$ 37,791	\$ (4,681)
Receipts Over (Under) Expenditures	(610)		
UNENCUMBERED CASH, January 1, 2020	17,290		
UNENCUMBERED CASH, December 31, 2020	\$ 16,680		

CITY OF LOGAN
Logan, Kansas

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2020

EPISCOPAL CHURCH TRUST FUND

	<u>Actual</u>
RECEIPTS	
Interest Income	<u>\$ 340</u>
EXPENDITURES	
Construction Services	<u>4,874</u>
Receipts Over (Under) Expenditures	(4,534)
UNENCUMBERED CASH, January 1, 2020	<u>21,330</u>
UNENCUMBERED CASH, December 31, 2020	<u><u>\$ 16,796</u></u>

CITY OF LOGAN
Logan, Kansas

Schedule 3

RELATED MUNICIPAL ENTITY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2020

HANSEN MEMORIAL MUSEUM AND PLAZA FUND

	<u>Actual</u>
RECEIPTS	
Grants and Donations	\$ 2,748,641
Interest Income	483
Appropriation - City of Logan	24,000
Arts and Crafts Fair	655
Artist of the Month	1,940
Continuing Education	13,971
Memberships	4,090
Miscellaneous	46,314
Refund	774
Book Sales	315
	<u>2,841,183</u>
Total Receipts	
	<u>2,841,183</u>
EXPENDITURES	
Advertising	\$ 2,028
Artist of the Month	3,749
Arts & Crafts Fair	2,606
Auto Expense	717
Continuing Education	17,955
Exhibits	47,051
Exhibits Insurance	5,631
Building Insurance	-
Office Expense	26,265
Other Museum Expense	41,057
Auto Expense - Fuel	-
Building Maintenance & Expense	42,441
Museum Renovations	2,352,891
Equipment & Repairs	29,987
Grounds Maintenance & Repairs	13,466
Labor Day Celebration	24,207
Telephone	2,839
Utilities	20,514
Payroll & Employee Benefits	155,534
Insurance	9,484
	<u>2,798,422</u>
Total Expenditures	
	<u>2,798,422</u>
Receipts Over (Under) Expenditures	42,761
UNENCUMBERED CASH, January 1, 2020	26,535
Prior Year Cancelled Encumbrance	36,419
	<u>36,419</u>
UNENCUMBERED CASH, December 31, 2020	<u>\$ 105,715</u>