

**CITY OF COLUMBUS,
KANSAS**

For the Year Ended December 31, 2020
Regulatory Basis Financial Statements and
Independent Auditors' Report with
Regulatory Required Supplemental Information

CITY OF COLUMBUS, KANSAS

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Diehl Banwart Bolton

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

To the Mayor and the City Council
City of Columbus, Kansas

We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of the City of Columbus, Kansas 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 to meet the financial reporting requirements of the State of Kansas. 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 Columbus, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraphs, 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 Columbus, Kansas as of December 31, 2020 or changes in financial position or cash flows thereof for the year then ended.

Unqualified 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 for the City of Columbus, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis and individual fund Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and although it is not a required part of the basic financial statement, the information is 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.

Prior Year Comparative Numbers

The 2019 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2019 financial statement upon which we rendered an unqualified opinion dated May 22, 2020. The 2019 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.


DIEHL, BANWART, BOLTON, CPAs PA

April 22, 2021
Fort Scott, Kansas

CITY OF COLUMBUS, 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	Cash Balance December 31, 2020
General Fund	\$ 386,386.81	\$ 2,059,334.58	\$ 1,912,913.75	\$ 532,807.64	\$ 30,620.45	\$ 563,428.09
Special Purpose Funds:						
Special Street	410,758.55	79,645.90	79,000.92	411,403.53	-	411,403.53
Library	6,403.57	136,355.57	139,990.00	2,769.14	-	2,769.14
Employee Benefits	134,620.08	409,240.53	427,740.90	116,119.71	6,458.96	122,578.67
Economic Development	318,998.18	37,669.32	51,500.00	305,167.50	-	305,167.50
Capital Improvement	507,583.04	102,990.10	141,752.17	468,820.97	1,894.88	470,715.85
Equipment Reserve	209,646.42	202,975.32	165,138.14	247,483.60	3,459.60	250,943.20
Special Street Improvement	166,208.59	244,481.60	136,840.35	273,849.84	11,443.10	285,292.94
Recreation	1,117.11	20,723.29	19,880.00	1,960.40	-	1,960.40
Special Park	31,536.15	2,163.26	2,330.21	31,369.20	-	31,369.20
Special Liability	49,242.71	77.30	2,022.82	47,297.19	-	47,297.19
Tourism and Convention	18,727.93	3,581.56	4,303.60	18,005.89	-	18,005.89
Pathways Grant	-	50,000.00	12,870.50	37,129.50	8.04	37,137.54
Law Enforcement Trust	23,646.53	8,678.00	3,434.00	28,890.53	400.00	29,290.53
Business Funds:						
Water Utility	506,923.80	966,615.10	1,004,332.04	469,206.86	69,988.99	539,195.85
Sewage Utility	278,761.16	470,952.70	418,528.27	331,185.59	1,625.00	332,810.59
Refuse Utility	523,365.37	312,615.05	279,823.41	556,157.01	13,365.53	569,522.54
Sewer Cost of Issuance	5,767.35	-	1,942.50	3,824.85	-	3,824.85
Utility Reserve	715,117.35	105,000.00	197,446.00	622,671.35	-	622,671.35
Trust Funds:						
Gifts and Grants Trust	321.68	-	321.68	-	-	-
Fire Prevention Trust	3,338.77	1,900.00	832.17	4,406.60	-	4,406.60
Ella Long Trust	4,518.60	7.87	-	4,526.47	-	4,526.47
	<u>\$ 4,302,989.75</u>	<u>\$ 5,215,007.05</u>	<u>\$ 5,002,943.43</u>	<u>\$ 4,515,053.37</u>	<u>\$ 139,264.55</u>	<u>\$ 4,654,317.92</u>
	Composition of Cash					
	Checking Accounts.....					
	Municipal Investment Pool.....					
	Certificates of Deposit.....					
	Total Reporting Entity					
						<u>\$ 4,654,317.92</u>

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

CITY OF COLUMBUS, KANSAS

NOTES TO THE FINANCIAL STATEMENT For the Year Ended December 31, 2020

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statement of the City of Columbus, Kansas, has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. The more significant of the City's accounting policies follow.

Reporting Entity

The City of Columbus, Kansas, is a municipal corporation governed by an elected ten-member council. Related municipal entities may be included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

The following is a brief review of related entities:

- The Columbus Housing Authority operates the City's housing project. The Housing Authority can sue and be sued, and can buy, sell or lease real property. The City must approve Bond ordinances.
- The City of Columbus Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must be approved by the City.
- The City of Columbus Recreation Commission oversees recreation activities. The recreation commission operates as a separate governing body but the City levies taxes for the recreation commission and the recreation commission has only the powers granted by Statute K.S.A. 12-1928.

There are no other separate entities related to the City which should be accounted for in the City's financial statements.

The City has elected to exclude the related entities from the basic financial statement. Separate financial statements are not available for the related entity.

Basis of Presentation - Fund 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, restriction, or limitations.

The following types of funds comprise the financial activities of the City of Columbus, Kansas:

General Fund – the chief operating fund used to account for all resources except those required to be accounted for in another fund.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Presentation - Fund Accounting (Continued)

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

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

Trust and Agency Funds -- to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Expendable Trust Funds and Agency Funds.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The 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 for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the 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.

As discussed previously, related municipal entities are not included in this financial statement.

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

Budgetary Information

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

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 Library and Pathway Grant budgets were amended this year as stated in Note 9.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)
Budgetary Information (Continued)

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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, trust funds, reserve accounts established by bond ordinances, and the following special revenue funds:

- Equipment Reserve Fund (K.S.A. 12-1, 117)
- Capital Improvement Fund (K.S.A. 12-1, 118)
- Special Liability Fund (K.S.A. 75-6110)
- Special Street Improvement Fund (K.S.A. 68-590)
- Utility Reserve Fund (K.S.A. 12-825d)

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

Cash and Investments

Cash includes amounts in demand deposit checking accounts. State statutes authorize Cities to invest in demand and time deposits as well as U.S. Treasury obligations. Investments consist of interest bearing demand deposits accounts and Certificates of Deposit, and are recorded at cost.

Compensated Absences

Full-time employees earn and accumulate vacation leave based upon years of service to the City. Each full-time employee with less than one year of service earn four hours of vacation for each month of employment. Employees with more than one year and less than ten years of service earn eight hours of vacation for each month of service. Employees with ten years and less than fifteen years of service earn ten hours of vacation for each month of service; Employees with fifteen years or more of service earn at a rate of 13.5 hours per month. No more than ninety-six hours of accrued vacation leave may be carried over from one calendar year to the next. Any employee with an annual leave balance greater than forty (40) hours as of June 1st or December 1st of any given year is eligible to buy back a portion of their accumulated annual leave. The maximum amount of leave time that can be bought each calendar year is forty (40) hours. All accumulated annual leave hours in excess of forty (40) are available to be bought by the employee until the annual allotment of forty (40) hours has been met. Any employee requesting hours to be bought back must have an annual leave bank balance of at least forty (40) hours after the buy back. Requests for buy backs of annual leave must be submitted by the 5th days of June and/or December. Buy backs are available only these two times each year. Accrued vacation leave is paid once employment with the City is ended.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)
Compensated Absences (Continued)

Sick leave shall accrue at varying rates for personnel based upon their initial date of employment and employment status. Full time employees shall earn eight hours of sick leave for each full month of service. Part-time employees who work not less than twenty hours per week shall receive four hours per month of service. Accumulated sick leave is not paid when employment with the City is ended.

The City records a liability for compensated absences which meet the following criteria:

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material.

In accordance with the above criteria, the City has not accrued a liability for vacation pay which has been earned but not taken by City employees inasmuch as the liability is not considered to be material.

Pension Plan

Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer statewide pension plan. The City's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State.

Termination and Post Employment Benefits

No termination benefits are provided to City employees when employment with the City ends except for the accrued compensated absences as discussed in Note 1.

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 local government 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 these financial statements

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. The premium is paid in full by the insured. There is no cost to the City under this program.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. At December 31, such taxes are a lien on the property.

2. **STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Compliance With Kansas Statutes

This financial statement and the regulatory-required supplementary information is designed to show compliance with the cash basis and budget laws of Kansas. The City was in apparent compliance with these laws except as follows:

- Expenditures exceeded the budget by \$837.50 in the Pathways Grant Fund in apparent violation of K.S.A. 79-2935.

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 Government is located 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 Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Government'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 Government has no investment policy that would further limit its investment choices, but has limited the investments to time deposits at eligible financial institutions.

Concentration of credit risk. State statutes place no limit on the amount the Government 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 Government'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 does not have any "peak periods" designated.

At December 31, 2020 the City's carrying amount of deposits was \$4,606,442.78 and the bank balance was \$4,690,317.22. The bank balances were held almost totally at one bank resulting in credit risk. Of the bank balance, \$270,947.73 was covered by federal depository insurance, and \$4,419,369.49 was secured by securities pledged totaling \$4,602,070.99.

At December 31, 2020 the City had invested \$47,875.14 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligation of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of the those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. DEFINED BENEFIT PENSION PLAN

General Information about the 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 1.00% contribution rate 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 \$102,930.00 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 \$1,045,376. The total net pension liability as of June 30, 2020 was \$10,473,565,858. 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.

5. MAJOR CUSTOMERS AND SUPPLIERS

During the year, the City purchased water from two public wholesale water supply districts for resale to City customers of the Water Utility Fund. The cost of the water purchased was \$575,679.00.

6. **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; employees health and life; and natural disasters. The City manages these risks of loss through various insurance policies.

7. **INTERFUND TRANSFERS**

Operating transfers during the year and the related regulatory authority were as follows:

From Fund	To Fund	Regulatory Authority	Amount
General	Equipment Reserve	KSA 12-1, 117	\$ 67,500.00
General	Special Street Improvement	KSA 68-590	166,000.00
General	Capital Improvement	KSA 12-1, 118	45,000.00
Water Utility	General	KSA 12-825d	15,000.00
Water Utility	Utility Reserve	KSA 12-825d	55,000.00
Sewer Utility	General	KSA 12-825d	15,000.00
Sewer Utility	Utility Reserve	KSA 12-825d	40,000.00
Refuse Utility	General	KSA 12-825d	15,000.00
Refuse Utility	Utility Reserve	KSA 12-825d	10,000.00
Special Street	Special Street Improvement	KSA 68-590	66,460.00

The above transfers are included in the expenditures of the disbursing fund and included in the revenue of the receiving fund as required by the cash basis and budgets laws of Kansas and for budget comparison purposes.

8. **CONTINGENCIES**

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the City.

9. **BUDGET AMENDMENTS**

The budgets for the following funds were amended as follows:

LIBRARY FUND	Original Budget	Amended Budget
Receipts		
Taxes	\$ 119,198.00	\$ 119,198.00
Total Receipts	119,198.00	119,198.00
Undemcumbered Cash, Beginning of Year	-	24,000.00
Total Resources	<u>\$ 119,198.00</u>	<u>\$ 143,198.00</u>
Expenditures		
Recreation	\$ 135,000.00	\$ 142,770.00
Total Expenditures	<u>\$ 135,000.00</u>	<u>\$ 142,770.00</u>

9. **BUDGET AMENDMENTS** (Continued)

<u>PATHWAYS GRANT FUND</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Receipts		
Other Receipts	\$ -	\$ 50,000.00
Total Receipts	-	50,000.00
Undemcumbered Cash, Beginning of Year	-	-
Total Resources	<u>\$ -</u>	<u>\$ 50,000.00</u>
Expenditures		
General Government	\$ -	\$ 12,000.00
Total Expenditures	<u>\$ -</u>	<u>\$ 12,000.00</u>

10. **SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to December 31, 2020 through April 22, 2021, the date the financial statements were available for issue. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

11. **LONG-TERM DEBT OBLIGATIONS**

Details about the City's long-term obligations, changes in long term debt, and current maturities for the next five years and thereafter are recorded on the following two pages:

11. **LONG TERM OBLIGATIONS** (Continued)

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances		Additions / New Debt	Reductions / Principal Paid	Balances		Interest Paid
					Beginning of Year	End of Year			Beginning of Year	End of Year	
General Obligation Bonds											
Sewer Series 2019	3.00%	12/19/2019	\$ 1,290,000	3/1/2034	\$ 1,290,000	\$ -	\$ -	-	\$ 1,290,000	\$ 27,090	
Sewer Series 2013	0.9-4.5%	8/27/2013	1,880,000	3/1/2022	245,000	-	80,000	-	165,000	5,520	
Total General Obligation Bonds					1,535,000	-	80,000	-	1,455,000	32,610	
State of Kansas Revolving Loans											
KDOT #TR-0054	3.60%	4/2/2007	484,600	8/1/2027	225,881	-	24,871	-	201,011	8,132	
KDH&E #C20 1742 01	2.60%	11/2/2006	700,000	3/1/2030	404,737	-	33,992	-	370,745	10,304	
Total State of Kansas Revolving Loans					630,618	-	58,863	-	571,755	18,435	
Lease Purchase Agreement											
Fire Truck	2.48%	7/25/2019	171,600	2/1/2024	171,600	-	34,238	-	137,362	2,258	
Dell Equipment	8.38%	5/18/2016	8,767	4/18/2021	2,706	-	2,001	-	705	151	
Total Lease Purchase Agreement					174,306	-	36,239	-	138,067	2,409	
Total Long Term Debt					\$ 2,339,924	\$ -	\$ 175,102	-	\$ 2,164,822	\$ 53,454	

11. LONG TERM OBLIGATIONS (Continued)

	2021	2022	2023	2024	2025	2026 2030	2031 2035	Totals
PRINCIPAL								
General Obligation Bonds								
Sewer Series 2019	\$ -	\$ -	\$ 90,000	\$ 95,000	\$ 95,000	\$ 530,000	\$ 480,000	\$ 1,290,000
Sewer Series 2013	80,000	85,000	-	-	-	-	-	165,000
Total General Obligation Bonds	80,000	85,000	90,000	95,000	95,000	530,000	480,000	1,455,000
State of Kansas Revolving Loans								
KDOT TR-0054	25,766	26,694	27,655	28,650	29,682	62,565	-	201,011
KDH&E #C20 1742	34,881	35,794	36,731	37,692	38,678	186,968	-	370,745
Total State of Kansas Revolving Loans	60,647	62,488	64,385	66,342	68,360	249,532	-	571,755
Lease Purchase Agreement								
Fire Equipment	33,089	33,910	34,751	35,613	-	-	-	137,362
Dell Equipment	705	-	-	-	-	-	-	705
Total Lease Purchase Agreement	33,794	33,910	34,751	35,613	-	-	-	138,067
Total Principal	\$ 174,442	\$ 181,398	\$ 189,136	\$ 196,955	\$ 163,360	\$ 779,532	\$ 480,000	\$ 2,164,822
INTEREST								
General Obligation Bonds								
Sewer Series 2019	\$ 38,700	\$ 38,700	\$ 37,350	\$ 34,575	\$ 31,725	\$ 112,500	\$ 29,550	\$ 323,100
Sewer Series 2013	3,500	1,190	-	-	-	-	-	4,690
Total General Obligation Bonds	42,200	39,890	37,350	34,575	31,725	112,500	29,550	327,790
State of Kansas Revolving Loans								
KDOT TR-0054	7,236	6,309	5,348	4,352	4,352	22,205	-	49,802
KDH&E #C20 1742	9,414	9,414	8,501	7,565	6,603	17,695	284	59,476
Total State of Kansas Revolving Loans	16,650	15,723	13,849	11,917	10,956	39,899	284	109,279
Lease Purchase Agreement								
Fire Equipment	3,407	2,586	1,745	883	-	-	-	8,621
Dell Equipment	12	-	-	-	-	-	-	12
Total Lease Purchase Agreement	3,419	2,586	1,745	883	-	-	-	8,633
Total Interest	\$ 62,269	\$ 58,199	\$ 52,944	\$ 47,375	\$ 42,681	\$ 152,399	\$ 29,834	\$ 445,702

CITY OF COLUMBUS, KANSAS

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

For the Year Ended December 31, 2020

Schedule 1

CITY OF COLUMBUS, KANSAS
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	\$ 2,204,192.00	\$ 4,000.00	\$ 2,208,192.00	\$ 1,912,913.75	\$ (295,278.25)
Special Revenue Funds:					
Special Street	295,182.00	-	295,182.00	79,000.92	(216,181.08)
Library	142,770.00	-	142,770.00	139,990.00	(2,780.00)
Employee Benefits	460,000.00	1,105.33	461,105.33	427,740.90	(33,364.43)
Economic Development	200,000.00	-	200,000.00	51,500.00	(148,500.00)
Recreation	19,880.00	-	19,880.00	19,880.00	-
Special Park	20,000.00	-	20,000.00	2,330.21	(17,669.79)
Tourism and Convention	10,000.00	-	10,000.00	4,303.60	(5,696.40)
Pathways Grant	12,000.00	-	12,000.00	12,870.50	870.50
Enterprise Funds:					
Water Utility	1,067,390.00	(10,000.00)	1,057,390.00	1,004,332.04	(53,057.96)
Sewage Utility	456,375.00	-	456,375.00	418,528.27	(37,846.73)
Refuse Utility	309,977.00	-	309,977.00	279,823.41	(30,153.59)
	\$ 5,197,766.00				

CITY OF COLUMBUS, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem property tax	\$ 476,304.21	\$ 590,141.52	\$ 576,242.00	\$ 13,899.52
Delinquent	22,806.06	26,590.66	-	26,590.66
Motor vehicle	108,845.41	78,470.52	71,641.00	6,829.52
Sales tax	818,934.97	913,262.40	807,000.00	106,262.40
State special alcohol tax	2,931.98	2,163.27	2,500.00	(336.73)
Intergovernmental				
Special assessments	11,052.13	12,338.52	4,100.00	8,238.52
State connecting links	3,410.33	4,262.93	-	4,262.93
County SPARK grant	-	18,397.86	-	18,397.86
Other grants	-	6,500.00	2,500.00	4,000.00
Licenses and Permits				
Utility franchise taxes	216,678.00	191,337.60	208,000.00	(16,662.40)
Licenses, fees and permits	14,249.50	12,252.75	7,800.00	4,452.75
Township fire protection fees	41,314.67	56,628.41	50,446.00	6,182.41
Fines, Forfeitures and Penalties				
Municipal court fines & fees	48,404.18	25,098.86	51,900.00	(26,801.14)
Use of Money and Property				
Interest earned	65,256.78	24,548.58	60,000.00	(35,451.42)
Swimming pool	18,975.63	4,411.95	22,100.00	(17,688.05)
Sale of lots	2,100.00	5,700.00	1,600.00	4,100.00
Grave openings	5,550.00	10,300.00	9,000.00	1,300.00
In Lieu of taxes	2,411.89	666.20	1,330.00	(663.80)
Community Building rent	2,820.00	1,795.00	-	1,795.00
Other Income				
Reimbursements	36,628.76	7,506.13	15,400.00	(7,893.87)
Miscellaneous	13,891.49	21,961.42	-	21,961.42
Operating Transfer from Other Funds				
Water Utility	12,000.00	15,000.00	15,000.00	-
Sewage Utility	12,000.00	15,000.00	15,000.00	-
Refuse Utility	12,000.00	15,000.00	15,000.00	-
Total Receipts	<u>1,948,565.99</u>	<u>2,059,334.58</u>	<u>\$ 1,936,559.00</u>	<u>\$ 122,775.58</u>

CITY OF COLUMBUS, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Legislative	\$ 62,362.24	\$ 57,460.80	\$ 53,610.00	\$ 3,850.80
Administrative	243,857.75	278,851.59	272,681.00	6,170.59
Street Department	444,264.67	268,101.16	523,925.00	(255,823.84)
Cemetery	64,154.88	58,138.46	74,386.00	(16,247.54)
Park Department	32,559.48	23,130.21	48,804.00	(25,673.79)
Swimming Pool Department	61,353.37	28,935.10	83,957.00	(55,021.90)
Property	74,683.12	93,628.97	113,904.00	(20,275.03)
Police Department	475,661.78	506,096.97	533,284.00	(27,187.03)
Animal Control	34,543.08	32,085.51	37,468.00	(5,382.49)
Fire Department	247,453.37	249,336.81	269,770.00	(20,433.19)
Contingencies	-	-	79,908.00	(79,908.00)
Debt Service				
Lease purchase agreements	2,152.44	38,648.17	36,495.00	2,153.17
Operating Transfers to Other Funds				
Capital Improvement	58,000.00	45,000.00	76,000.00	(31,000.00)
Equipment Reserve	48,000.00	67,500.00	-	67,500.00
Special Street Improvement	50,000.00	166,000.00	-	166,000.00
Subtotal			2,204,192.00	
Adjustments for Qualifying Budget Credits				
Reimbursements over budget	-	-	4,000.00	(4,000.00)
Total Expenditures	1,899,046.18	1,912,913.75	\$ 2,208,192.00	\$ (295,278.25)
Receipts Over(Under) Expenditure	49,519.81	146,420.83		
Unencumbered Cash, Beginning	336,867.00	386,386.81		
Unencumbered Cash, Ending	\$ 386,386.81	\$ 532,807.64		

CITY OF COLUMBUS, KANSAS
SPECIAL STREET FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
	Actual	Actual	Budget	
Receipts				
Intergovernmental				
State gasoline tax	\$ 84,435.46	\$ 79,645.90	\$ 84,330.00	\$ (4,684.10)
Other Receipts				
Miscellaneous	-	-	-	-
Total Receipts	<u>84,435.46</u>	<u>79,645.90</u>	<u>\$ 84,330.00</u>	<u>\$ (4,684.10)</u>
Expenditures				
Public Streets				
Capital Outlay	-	-	\$ 282,641.00	\$ (282,641.00)
Debt Service				
State of Kansas Revolving Loan:	12,540.91	12,540.92	12,541.00	(0.08)
Operating Transfers to Other Funds				
Special Street Improvement	-	66,460.00	-	66,460.00
Total Expenditures	<u>12,540.91</u>	<u>79,000.92</u>	<u>\$ 295,182.00</u>	<u>\$ (216,181.08)</u>
Receipts Over(Under) Expenditure	71,894.55	644.98		
Unencumbered Cash, Beginning	<u>338,864.00</u>	<u>410,758.55</u>		
Unencumbered Cash, Ending	<u>\$ 410,758.55</u>	<u>\$ 411,403.53</u>		

CITY OF COLUMBUS, KANSAS
LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem property tax	\$ 102,762.92	\$ 116,261.36	\$ 119,198.00	\$ (2,936.64)
Delinquent	3,646.86	4,564.95	-	4,564.95
Motor vehicle tax	16,452.18	15,529.26	20,792.00	(5,262.74)
Total Receipts	<u>122,861.96</u>	<u>136,355.57</u>	<u>\$ 139,990.00</u>	<u>\$ (3,634.43)</u>
Expenditures				
Recreation				
Appropriation to Library Board	122,480.00	139,990.00	\$ 142,770.00	\$ (2,780.00)
Total Expenditures	<u>122,480.00</u>	<u>139,990.00</u>	<u>\$ 142,770.00</u>	<u>\$ (2,780.00)</u>
Receipts Over(Under) Expenditure	381.96	(3,634.43)		
Unencumbered Cash, Beginning	<u>6,021.61</u>	<u>6,403.57</u>		
Unencumbered Cash, Ending	<u>\$ 6,403.57</u>	<u>\$ 2,769.14</u>		

CITY OF COLUMBUS, KANSAS
EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem property tax	\$ 427,194.39	\$ 332,042.93	\$ 324,267.00	\$ 7,775.93
Delinquent	11,563.74	15,791.22	-	15,791.22
Motor vehicle tax	46,600.36	60,301.05	64,250.00	(3,948.95)
Other Receipts				
Reimbursements	-	1,105.33	-	1,105.33
Total Receipts	485,358.49	409,240.53	\$ 388,517.00	\$ 20,723.53
Expenditures				
General Government				
Employee benefits	415,259.20	427,740.90	\$ 460,000.00	\$ (32,259.10)
Subtotal			460,000.00	
Adjustments for Qualifying				
Budget Credits				
Reimbursements	-	-	1,105.33	(1,105.33)
Total Expenditures	415,259.20	427,740.90	\$ 461,105.33	\$ (33,364.43)
Receipts Over(Under) Expenditure	70,099.29	(18,500.37)		
Unencumbered Cash, Beginning	64,520.79	134,620.08		
Unencumbered Cash, Ending	\$ 134,620.08	\$ 116,119.71		

CITY OF COLUMBUS, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Current Year			Variance -
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Other Receipts				
Cable Television payment	\$ 37,657.92	\$ 37,657.92	\$ 37,658.00	\$ (0.08)
Miscellaneous	-	11.40	-	11.40
Total Receipts	<u>37,657.92</u>	<u>37,669.32</u>	<u>\$ 37,658.00</u>	<u>\$ 11.32</u>
Expenditures				
Economic Development	<u>102,207.72</u>	<u>51,500.00</u>	<u>\$ 200,000.00</u>	<u>\$ (148,500.00)</u>
Total Expenditures	<u>102,207.72</u>	<u>51,500.00</u>	<u>\$ 200,000.00</u>	<u>\$ (148,500.00)</u>
Receipts Over(Under) Expenditure	(64,549.80)	(13,830.68)		
Unencumbered Cash, Beginning	<u>383,547.98</u>	<u>318,998.18</u>		
Unencumbered Cash, Ending	<u>\$ 318,998.18</u>	<u>\$ 305,167.50</u>		

CITY OF COLUMBUS, KANSAS
CAPITAL IMPROVEMENT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>	<u>Current Year Actual</u>
Receipts			
Other Receipts			
Miscellaneous	\$ 120,076.89	\$ 25,130.10	
Intergovernmental			
County SPARK grant	-	32,860.00	
Operating Transfer from Other Funds			
General Fund	<u>58,000.00</u>	<u>45,000.00</u>	
Total Receipts	<u>178,076.89</u>	<u>102,990.10</u>	
Expenditures			
Capital Outlays			
Administrative	10,825.00	84,759.89	
Cemetery	-	-	
Parks	71,838.53	34,584.28	
Pool	-	-	
Property	80,966.52	3,850.00	
Police	-	16,733.00	
Fire	6,273.78	-	
Animal Control	<u>2,528.69</u>	<u>1,825.00</u>	
Total Expenditures	<u>172,432.52</u>	<u>141,752.17</u>	
Receipts Over(Under) Expenditure	5,644.37	(38,762.07)	
Unencumbered Cash, Beginning	<u>501,938.67</u>	<u>507,583.04</u>	
Unencumbered Cash, Ending	<u>\$ 507,583.04</u>	<u>\$ 468,820.97</u>	

CITY OF COLUMBUS, KANSAS
EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ 112,176.80	\$ 23,720.60
Intergovernmental		
Health and Environment grant	-	1,167.00
County SPARK grant	-	110,587.72
Operating Transfer from Other Funds		
General Fund	<u>48,000.00</u>	<u>67,500.00</u>
Total Receipts	<u>160,176.80</u>	<u>202,975.32</u>
Expenditures		
Capital Outlay		
Administrative	3,655.00	7,730.07
Fire	3,383.00	-
Cemetery	6,336.30	-
Parks	25,788.12	4,930.20
Pool	4,089.14	-
Property	13,730.00	-
Police	-	50,735.00
Fire	179,260.02	101,742.87
Debt Service		
Lease purchase agreements	<u>-</u>	<u>-</u>
Total Expenditures	<u>236,241.58</u>	<u>165,138.14</u>
Receipts Over(Under) Expenditure	(76,064.78)	37,837.18
Unencumbered Cash, Beginning	<u>285,711.20</u>	<u>209,646.42</u>
Unencumbered Cash, Ending	<u>\$ 209,646.42</u>	<u>\$ 247,483.60</u>

CITY OF COLUMBUS, KANSAS
SPECIAL STREET IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ 1,336.00
Intergovernmental		
KDOT grant	-	10,685.60
Operating Transfer from Other Funds		
General Fund	50,000.00	166,000.00
Special Street	-	66,460.00
Total Receipts	<u>50,000.00</u>	<u>244,481.60</u>
Expenditures		
Public Streets		
Capital Outlay	<u>82,093.00</u>	<u>136,840.35</u>
Total Expenditures	<u>82,093.00</u>	<u>136,840.35</u>
Receipts Over(Under) Expenditure	(32,093.00)	107,641.25
Unencumbered Cash, Beginning	<u>198,301.59</u>	<u>166,208.59</u>
Unencumbered Cash, Ending	<u>\$ 166,208.59</u>	<u>\$ 273,849.84</u>

CITY OF COLUMBUS, KANSAS
RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Current Year			Variance -
	Prior Year Actual	Actual	Budget	Over Under
Receipts				
Taxes				
Ad Valorem property tax	\$ 18,282.47	\$ 17,553.28	\$ 17,129.00	\$ 424.28
Delinquent	399.89	605.05	-	605.05
Motor vehicle tax	1,927.39	2,564.96	2,751.00	(186.04)
Total Receipts	20,609.75	20,723.29	\$ 19,880.00	\$ 843.29
Expenditures				
Recreation				
Cultural and Recreation	19,880.00	19,880.00	\$ 19,880.00	\$ -
Total Expenditures	19,880.00	19,880.00	\$ 19,880.00	\$ -
Receipts Over(Under) Expenditure	729.75	843.29		
Unencumbered Cash, Beginning	387.36	1,117.11		
Unencumbered Cash, Ending	\$ 1,117.11	\$ 1,960.40		

CITY OF COLUMBUS, KANSAS
SPECIAL PARK FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
State special alcohol tax	\$ 2,931.98	\$ 2,163.26	\$ 2,600.00	\$ (436.74)
Other Receipts				
Miscellaneous	235.00	-	-	-
Total Receipts	3,166.98	2,163.26	\$ 2,600.00	\$ (436.74)
Expenditures				
Culture and Recreation	3,867.47	2,330.21	\$ 20,000.00	\$ (17,669.79)
Total Expenditures	3,867.47	2,330.21	\$ 20,000.00	\$ (17,669.79)
Receipts Over(Under) Expenditure	(700.49)	(166.95)		
Unencumbered Cash, Beginning	32,236.64	31,536.15		
Unencumbered Cash, Ending	\$ 31,536.15	\$ 31,369.20		

CITY OF COLUMBUS, KANSAS
SPECIAL LIABILITY FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Taxes		
Ad Valorem property tax	\$ -	\$ -
Delinquent	65.38	77.30
Motor vehicle tax	-	-
Total Receipts	<u>65.38</u>	<u>77.30</u>
Expenditures		
Public Safety		
Capital Outlay	-	2,022.82
Total Expenditures	<u>-</u>	<u>2,022.82</u>
Receipts Over(Under) Expenditure	65.38	(1,945.52)
Unencumbered Cash, Beginning	<u>49,177.33</u>	<u>49,242.71</u>
Unencumbered Cash, Ending	<u>\$ 49,242.71</u>	<u>\$ 47,297.19</u>

CITY OF COLUMBUS, KANSAS
TOURISM AND CONVENTION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Transient guest tax	\$ 3,227.33	\$ 3,581.56	\$ 4,200.00	\$ (618.44)
Total Receipts	<u>3,227.33</u>	<u>3,581.56</u>	<u>\$ 4,200.00</u>	<u>\$ (618.44)</u>
Expenditures				
General Government	<u>5,252.31</u>	<u>4,303.60</u>	<u>\$ 10,000.00</u>	<u>\$ (5,696.40)</u>
Total Expenditures	<u>5,252.31</u>	<u>4,303.60</u>	<u>\$ 10,000.00</u>	<u>\$ (5,696.40)</u>
Receipts Over(Under) Expenditure	(2,024.98)	(722.04)		
Unencumbered Cash, Beginning	<u>20,752.91</u>	<u>18,727.93</u>		
Unencumbered Cash, Ending	<u>\$ 18,727.93</u>	<u>\$ 18,005.89</u>		

CITY OF COLUMBUS, KANSAS
PATHWAYS GRANT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Other Receipts				
Grant	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -
Total Receipts	-	50,000.00	\$ 50,000.00	\$ -
Expenditures				
General Government	-	12,870.50	\$ 12,000.00	\$ 870.50
Total Expenditures	-	12,870.50	\$ 12,000.00	\$ 870.50
Receipts Over(Under) Expenditure	-	37,129.50		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 37,129.50		

CITY OF COLUMBUS, KANSAS
LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses and Permits		
Licenses, fees and permits	\$ 15,959.00	\$ 8,678.00
Total Receipts	<u>15,959.00</u>	<u>8,678.00</u>
Expenditures		
Police		
Capital Outlay	<u>15,940.46</u>	<u>3,434.00</u>
Total Expenditures	<u>15,940.46</u>	<u>3,434.00</u>
Receipts Over(Under) Expenditure	18.54	5,244.00
Unencumbered Cash, Beginning	<u>23,627.99</u>	<u>23,646.53</u>
Unencumbered Cash, Ending	<u>\$ 23,646.53</u>	<u>\$ 28,890.53</u>

CITY OF COLUMBUS, KANSAS
WATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Revenue				
Charges for services	\$ 884,182.47	\$ 937,309.27	\$ 918,000.00	\$ 19,309.27
Service charges	15,348.57	10,196.38	25,000.00	(14,803.62)
Other charges and fees	6,048.05	17,300.49	2,000.00	15,300.49
Nonoperating Revenue				
City Sales Tax	1,614.05	1,629.79	1,000.00	629.79
State Grant	4,000.00	-	-	-
Reimbursements	13,817.24	-	10,000.00	(10,000.00)
Miscellaneous	15,468.65	179.17	-	179.17
Total Receipts	<u>940,479.03</u>	<u>966,615.10</u>	<u>\$ 956,000.00</u>	<u>\$ 10,615.10</u>
Expenditures and Transfers				
Subject to Budget				
Water Production				
Personal services	202,561.75	169,680.85	\$ 181,790.00	\$ (12,109.15)
Contractual services	71,775.92	49,455.56	100,000.00	(50,544.44)
Commodities	714,990.27	680,205.89	700,000.00	(19,794.11)
Capital outlay	4,613.23	-	-	-
Nonoperating Expenses				
Sales and water protection fees	19,513.23	19,478.62	-	19,478.62
Debt Service				
State of Kansas Revolving Loan:	15,511.13	15,511.12	15,600.00	(88.88)
Operating Transfers to Other Funds				
Utility Reserve	75,000.00	55,000.00	55,000.00	-
General	12,000.00	15,000.00	15,000.00	-
Subtotal			1,067,390.00	
Adjustments for Qualifying				
Budget Credits				
Reimbursements			(10,000.00)	10,000.00
Total Expenditures	<u>1,115,965.53</u>	<u>1,004,332.04</u>	<u>\$ 1,057,390.00</u>	<u>\$ (53,057.96)</u>
Receipts Over(Under) Expenditure	(175,486.50)	(37,716.94)		
Unencumbered Cash, Beginning	<u>682,410.30</u>	<u>506,923.80</u>		
Unencumbered Cash, Ending	<u>\$ 506,923.80</u>	<u>\$ 469,206.86</u>		

CITY OF COLUMBUS, KANSAS
SEWAGE UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Revenue				
Charges for services	\$ 440,516.00	\$ 464,677.79	\$ 464,000.00	\$ 677.79
Service charges	7,837.12	5,246.74	-	5,246.74
Nonoperating Revenue				
Reimbursements	4,716.95	450.00	-	450.00
Miscellaneous	1,462.85	578.17	-	578.17
Total Receipts	<u>454,532.92</u>	<u>470,952.70</u>	<u>\$ 464,000.00</u>	<u>\$ 6,952.70</u>
Expenditures				
Sewer Treatment				
Personal services	47,460.57	104,001.83	\$ 251,375.00	\$ (147,373.17)
Contractual services	48,532.41	51,383.32	75,000.00	(23,616.68)
Commodities	33,433.46	46,287.28	75,000.00	(28,712.72)
Capital outlay	-	-	-	-
Debt Service				
State of Kansas Revolving Loan:	49,245.84	49,245.84	-	49,245.84
General Obligation Bonds				
Principal	80,000.00	80,000.00	-	80,000.00
Interest	61,920.00	32,610.00	-	32,610.00
Bond Refunding	27,350.00	-	-	-
Operating Transfers to Other Funds				
Utility Reserve	75,000.00	40,000.00	40,000.00	-
General	12,000.00	15,000.00	15,000.00	-
Total Expenditures	<u>434,942.28</u>	<u>418,528.27</u>	<u>\$ 456,375.00</u>	<u>\$ (37,846.73)</u>
Receipts Over(Under) Expenditure	19,590.64	52,424.43		
Unencumbered Cash, Beginning	<u>259,170.52</u>	<u>278,761.16</u>		
Unencumbered Cash, Ending	<u>\$ 278,761.16</u>	<u>\$ 331,185.59</u>		

CITY OF COLUMBUS, KANSAS
REFUSE UTILITY FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Revenue				
Charges for services	\$ 288,680.38	\$ 309,031.08	\$ 322,000.00	\$ 12,968.92
Service charges	4,424.09	2,757.15	-	(2,757.15)
Nonoperating Revenue				
Reimbursements	688.89	88.17	-	(88.17)
Miscellaneous	1,067.65	738.65	-	(738.65)
Total Receipts	<u>294,861.01</u>	<u>312,615.05</u>	<u>\$ 322,000.00</u>	<u>\$ 9,384.95</u>
Expenditures				
Garbage Treatment	215,621.33	254,823.41	\$ 264,977.00	\$ (10,153.59)
Capital Outlays	-	-		-
Operating Transfers to Other Funds				
Utility Reserve	25,000.00	10,000.00	30,000.00	(20,000.00)
General	12,000.00	15,000.00	15,000.00	-
Subtotal			<u>309,977.00</u>	
Adjustments for Qualifying				
Budget Credits				
Reimbursements	-	-	-	-
Total Expenditures	<u>252,621.33</u>	<u>279,823.41</u>	<u>\$ 309,977.00</u>	<u>\$ (30,153.59)</u>
Receipts Over(Under) Expenditure	42,239.68	32,791.64		
Unencumbered Cash, Beginning	<u>481,125.69</u>	<u>523,365.37</u>		
Unencumbered Cash, Ending	<u>\$ 523,365.37</u>	<u>\$ 556,157.01</u>		

CITY OF COLUMBUS, KANSAS
SEWER COST OF ISSUANCE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Proceeds from bond issue	<u>\$ 17,093.35</u>	<u>\$ -</u>
Total Receipts	<u>17,093.35</u>	<u>-</u>
Expenditures		
Debt Service		
Cost of issuance	<u>11,326.00</u>	<u>1,942.50</u>
Total Expenditures	<u>11,326.00</u>	<u>1,942.50</u>
Receipts Over(Under) Expenditure	5,767.35	(1,942.50)
Unencumbered Cash, Beginning	<u>-</u>	<u>5,767.35</u>
Unencumbered Cash, Ending	<u><u>\$ 5,767.35</u></u>	<u><u>\$ 3,824.85</u></u>

CITY OF COLUMBUS, KANSAS
UTILITY RESERVE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfer from Other Funds		
Water Utility	\$ 75,000.00	\$ 55,000.00
Sewage Utility	75,000.00	40,000.00
Refuse Utility	<u>25,000.00</u>	<u>10,000.00</u>
Total Receipts	<u>175,000.00</u>	<u>105,000.00</u>
Expenditures		
Nonoperating expense		
Capital Outlays		
Refuse Utility	-	89,291.00
Water Utility	26,226.59	3,715.00
Sewer Utility	<u>-</u>	<u>104,440.00</u>
Total Expenditures	<u>26,226.59</u>	<u>197,446.00</u>
Receipts Over(Under) Expenditure	148,773.41	(92,446.00)
Unencumbered Cash, Beginning	<u>566,343.94</u>	<u>715,117.35</u>
Unencumbered Cash, Ending	<u>\$ 715,117.35</u>	<u>\$ 622,671.35</u>

CITY OF COLUMBUS, KANSAS
FIRE PREVENTION TRUST

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ 4,743.78	\$ 1,900.00
Total Receipts	<u>4,743.78</u>	<u>1,900.00</u>
Expenditures		
Fire		
Contractual	<u>1,405.01</u>	<u>832.17</u>
Total Expenditures	<u>1,405.01</u>	<u>832.17</u>
Receipts Over(Under) Expenditure	3,338.77	1,067.83
Unencumbered Cash, Beginning	<u>-</u>	<u>3,338.77</u>
Unencumbered Cash, Ending	<u>\$ 3,338.77</u>	<u>\$ 4,406.60</u>

CITY OF COLUMBUS, KANSAS
GIFTS AND GRANTS FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Operating expenses		
Contractual services	-	321.68
Total Expenditures	<u>-</u>	<u>321.68</u>
Receipts Over(Under) Expenditure	-	(321.68)
Unencumbered Cash, Beginning	<u>321.68</u>	<u>321.68</u>
Unencumbered Cash, Ending	<u>\$ 321.68</u>	<u>\$ -</u>

CITY OF COLUMBUS, KANSAS
ELLA LONG TRUST FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Use of Money and Property		
Interest earned	\$ 9.04	\$ 7.87
Other Receipts		
Miscellaneous	-	-
Total Receipts	<u>9.04</u>	<u>7.87</u>
Expenditures		
Operating expenses		
Contractual services	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditure	9.04	7.87
Unencumbered Cash, Beginning	<u>4,509.56</u>	<u>4,518.60</u>
Unencumbered Cash, Ending	<u>\$ 4,518.60</u>	<u>\$ 4,526.47</u>