

The City of Ulysses, Kansas

Financial Statement

For the Year Ended December 31, 2020

**City of Ulysses, Kansas
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For the Year Ended December 31, 2020**

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Dirks, Anthony & Duncan, LLC

Certified Public Accountants & Management Consultants

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Ulysses, Kansas 67880

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash of the City of Ulysses, 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 Statement

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 to the financial statement, the financial statement is prepared by the City of Ulysses 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 of 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 Ulysses 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

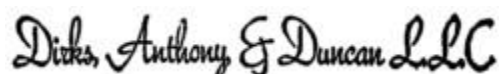
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Ulysses as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting 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 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3, as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Ulysses, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our reported thereon dated May 22, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for the purposes of additional analysis and is not a required part of the basic financial statement. 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 basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note 1.



DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

May 24, 2021

City of Ulysses, 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: Outstanding Encumbrances Payable	Ending Cash Balance
<u>General Fund:</u>						
General Fund	\$ 2,111,258.25	\$ 3,281,921.93	\$ 3,129,993.38	\$ 2,263,186.80	\$ 68,724.46	\$ 2,331,911.26
<u>Special Purpose Funds:</u>						
Employee Benefits Fund	126,818.51	687,848.05	731,353.20	83,313.36	4,177.82	87,491.18
Special Highway Fund	574,898.22	147,863.86	139,922.78	582,839.30	-	582,839.30
Gas Well Fund	205,336.46	68,592.07	101,527.69	172,400.84	141.36	172,542.20
Special Parks and Recreation Fund	22,762.68	2,981.05	8,665.44	17,078.29	1,525.03	18,603.32
Special Alcohol and Drug Fund	12,978.12	-	2,000.00	10,978.12	-	10,978.12
Capital Improvement Fund	436,353.59	-	212,794.49	223,559.10	-	223,559.10
<u>Bond and Interest Fund:</u>						
Bond and Interest Fund	177,331.04	37,814.14	175,390.00	39,755.18	-	39,755.18
<u>Business Funds:</u>						
Water Utility Fund	1,434,950.63	1,490,890.14	1,413,304.57	1,512,536.20	23,323.35	1,535,859.55
Sanitation Utility Fund	605,160.44	745,540.10	562,609.69	788,090.85	1,909.79	790,000.64
Sewer Utility Fund	264,183.28	367,789.65	349,146.01	282,826.92	5,136.85	287,963.77
Sewer Capital Reserve Fund	502,241.85	126,111.28	48,514.30	579,838.83	-	579,838.83
Storm Water Utility	594,393.22	87,205.30	-	681,598.52	-	681,598.52
Bentwood Golf Course Pro Shop	61,461.18	24,576.06	25,149.97	60,887.27	295.84	61,183.11
Public Works Fund	31,103.51	190,000.00	180,548.61	40,554.90	3,060.61	43,615.51
Health Insurance Fund	223,021.13	948,000.00	769,448.63	401,572.50	32,729.03	434,301.53
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 7,384,252.11</u>	<u>\$ 8,207,133.63</u>	<u>\$ 7,850,368.76</u>	<u>\$ 7,741,016.98</u>	<u>\$ 141,024.14</u>	<u>\$ 7,882,041.12</u>
Composition of Cash:				Checking Accounts		\$ 7,502,816.99
				Certificate of Deposit		400,000.00
				Petty Cash		1,600.00
				Total Cash		7,904,416.99
				Less: Agency Fund per Schedule 3		(22,375.87)
				Total Reporting Entity (Excluding Agency Fund)		<u>\$ 7,882,041.12</u>

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

The City of Ulysses, Kansas

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CITY OF ULYSSES, KANSAS
Notes to the Financial Statement
December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

The City of Ulysses is a municipal corporation governed by an elected mayor and an elected six-member council. This financial statement presents the City of Ulysses (the City). The City has no related municipal entities.

b) Regulatory Basis Fund Types

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 specified purposes.

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

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

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

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

c) Basis of Accounting

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

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

CITY OF ULYSSES, KANSAS
Notes to the Financial Statement
December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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 of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 this year.

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 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 project funds, trust funds, and agency funds.

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration and Interpretation by legal repetition of the Municipality.

No statute violations were noted for the year ending December 31, 2020.

NOTE 3 – DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no 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.

CITY OF ULYSSES, KANSAS
Notes to the Financial Statement
December 31, 2020

NOTE 3 – DEPOSITS AND INVESTMENTS (CONT.)

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 \$7,904,416.99 and the bank balance was \$8,052,986.97. The bank balance was held by three (3) banks, with one holding over ninety (90) percent of the cash, resulting in a concentration of credit risk. Of the bank balance, \$650,000 was covered by federal depository insurance, and the remaining \$7,402,986.97 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

NOTE 4 – INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Health Insurance Fund	K.S.A. 12-16, 102	\$ 350,000
Employee Benefits Fund	Health Insurance Fund	K.S.A. 12-16, 102	400,000
Water Utility Fund	Health Insurance Fund	K.S.A. 12-16, 102	90,000
Water Utility Fund	Public Works Fund	K.S.A. 12-825d	120,000
Sanitation Fund	Health Insurance Fund	K.S.A. 12-16, 102	48,000
Sanitation Fund	Public Works Fund	K.S.A. 12-825d	50,000
Sewer Utility Fund	Health Insurance Fund	K.S.A. 12-16, 102	60,000
Sewer Utility Fund	Public Works	K.S.A. 12-825d	20,000

NOTE 5 – 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 before 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 contribution are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

CITY OF ULYSSES, KANSAS
Notes to the Financial Statement
December 31, 2020

NOTE 5 – DEFINED BENEFIT PENSION PLAN (CONT.)

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% 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 \$191,364 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 \$1,945,680. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contribution 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 this financial statement.

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 www.kpers.org or can be obtained as described above.

NOTE 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 premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the 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) Death and Disability Other Post-Employment Benefit

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

c) Other Employee Benefits

Compensated Absences. Vacation and sick leave is earned and credited according to a table in the employee policy handbook. Employees may accrue up to 480 hours of sick leave. The amount of unused sick leave at December 31, 2020 was \$39,972.58 in wages and \$3,057.90 in employee benefits.

Vacation pay can be carried over to the next calendar year at a maximum of 96 hours of vacation leave with 0 to 7 years of employment, 144 hours with 7 to 18 years, or 192 hours with over 18 years. The amount of unused vacation pay at December 31, 2020 was \$100,672.93 in wages and \$7,701.48 in employee benefits.

CITY OF ULYSSES, KANSAS
Notes to the Financial Statement
December 31, 2020

NOTE 7 – LONG-TERM DEBT

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

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<u>General Obligation Bonds:</u>									
Series 2010	1.5-3.2%	3/12/2010	1,450,000	2020	170,000	-	170,000	-	5,440
<u>Capital Leases:</u>									
Water Rights Purchase	4%	3/24/2010	448,500	2020	48,457	-	48,457	-	1,970
<u>KDHE Loans:</u>									
No. 2874	2.13%	3/12/2016	2,102,231	2036	1,732,681	-	88,659	1,644,022	30,449
No. 2171	4.11%	1/31/2002	194,788	2022	<u>39,364</u>	<u>-</u>	<u>12,591</u>	<u>26,773</u>	<u>1,363</u>
Total Long-Term Debt					<u>\$ 1,990,502</u>	<u>\$ -</u>	<u>\$ 319,707</u>	<u>\$ 1,670,795</u>	<u>\$ 39,222</u>

Current maturities of long-term debt and interest for the next years through maturity are as follow:

	Year						
Principal:	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024-28</u>	<u>2029-33</u>	<u>2034-36</u>	<u>Total</u>
<u>KDHE Loan:</u> No. 2874	\$ 90,557	\$ 92,496	\$ 94,477	\$ 503,612	\$ 559,891	\$ 302,989	\$ 1,644,022
<u>KDHE Loan:</u> No. 2171	<u>13,114</u>	<u>13,659</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,773</u>
Total principal	<u>103,671</u>	<u>106,155</u>	<u>94,477</u>	<u>503,612</u>	<u>559,891</u>	<u>302,989</u>	<u>1,670,795</u>
Interest:							
<u>KDHE Loan:</u> No. 2874	28,863	27,242	25,587	101,840	54,808	8,147	246,487
<u>KDHE Loan:</u> No. 2171	<u>885</u>	<u>386</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,271</u>
Total Interest	<u>29,748</u>	<u>27,628</u>	<u>25,587</u>	<u>101,840</u>	<u>54,808</u>	<u>8,147</u>	<u>247,758</u>
Total Principal and Interest	<u>\$ 133,419</u>	<u>\$ 133,783</u>	<u>\$ 120,064</u>	<u>\$ 605,452</u>	<u>\$ 614,699</u>	<u>\$ 311,136</u>	<u>\$ 1,918,553</u>

CITY OF ULYSSES, KANSAS
Notes to the Financial Statement
December 31, 2020

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized, but one event is to be disclosed in this financial statement.

On January 30, 2020, the World Health Organization (WHO) declared the coronavirus outbreak, aka COVID-19, a "Public Health Emergency of International Concern." The coronavirus was elevated to pandemic on March 10, 2020. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. It is unknown how long these conditions will last and what the complete financial effect will be to the municipality.

The City of Ulysses, Kansas

Regulatory-Required Supplemental Information

The City of Ulysses, Kansas

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

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance- Over (Under)
<u>General Fund:</u>			
General Fund	\$ 4,969,598.00	\$ 3,129,993.38	\$ (1,839,604.62)
<u>Special Purpose Funds:</u>			
Employee Benefits Fund	766,142.00	731,353.20	(34,788.80)
Special Highway Fund	719,816.00	139,922.78	(579,893.22)
Gas Well Fund	265,748.00	101,527.69	(164,220.31)
Special Parks and Recreation Fund	29,153.00	8,665.44	(20,487.56)
Special Alcohol and Drug Fund	12,978.00	2,000.00	(10,978.00)
Capital Improvement Fund	332,598.00	212,794.49	(119,803.51)
<u>Bond and Interest Fund:</u>			
Bond and Interest Fund	175,390.00	175,390.00	-
<u>Business Funds:</u>			
Water Utility Fund	2,396,551.00	1,413,304.57	(983,246.43)
Sanitation Utility Fund	1,212,021.00	562,609.69	(649,411.31)
Sewer Utility Fund	629,251.00	349,146.01	(280,104.99)
Sewer Capital Reserve Fund	628,737.00	48,514.30	(580,222.70)
Storm Water Utility	668,746.00	-	(668,746.00)
Bentwood Golf Course Pro Shop	80,773.00	25,149.97	(55,623.03)
Public Works Fund	231,827.00	180,548.61	(51,278.39)
Health Insurance Fund	902,485.00	769,448.63	(133,036.37)

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

		Current Year		Variance
	Prior Year	Actual	Budget	Over
Receipts	Actual			(Under)
Taxes				
Ad Valorem Property Tax	\$ 839,065.49	\$ 944,555.01	\$ 961,955.00	\$ (17,399.99)
Less: Neighborhood Revitalization Program	(3,837.44)	(11,371.57)	(242.00)	(11,129.57)
Back Tax	15,874.50	23,153.10	-	23,153.10
Local Sales Tax	1,283,934.71	1,298,599.12	1,350,000.00	(51,400.88)
Compensating Use Tax	364,167.52	400,175.06	-	400,175.06
Motor Vehicle Tax	128,207.72	155,900.16	127,032.00	28,868.16
16/20 Heavy Use	866.98	978.51	1,131.00	(152.49)
Recreational Vehicle Tax	2,292.08	3,159.62	11,136.00	(7,976.38)
Rental Income	6,600.00	6,000.00	7,200.00	(1,200.00)
Franchise Tax	87,474.19	77,038.70	80,000.00	(2,961.30)
	<u>2,724,645.75</u>	<u>2,898,187.71</u>	<u>2,538,212.00</u>	<u>359,975.71</u>
Intergovernmental Revenue				
Liquor Tax	4,739.73	2,981.07	4,735.00	(1,753.93)
Highway Connecting Links	94,020.17	38,626.58	20,000.00	18,626.58
	<u>98,759.90</u>	<u>41,607.65</u>	<u>24,735.00</u>	<u>16,872.65</u>
License and Permits				
Business	9,813.00	7,205.00	8,000.00	(795.00)
Police Receipts	4,436.56	1,788.00	2,000.00	(212.00)
Electric	710.50	433.00	1,200.00	(767.00)
Plumbing	634.50	469.00	1,500.00	(1,031.00)
Building	4,683.65	3,445.80	8,000.00	(4,554.20)
Liquor and Cereal Malt	2,985.00	2,795.00	1,500.00	1,295.00
	<u>23,263.21</u>	<u>16,135.80</u>	<u>22,200.00</u>	<u>(6,064.20)</u>
Fines, Forfeitures and Penalties				
City Court Fines	87,170.89	91,380.88	91,500.00	(119.12)
Hearing Fees	500.00	500.00	200.00	300.00
Code Enforcement- County	77,578.81	55,536.41	50,000.00	5,536.41
	<u>165,249.70</u>	<u>147,417.29</u>	<u>141,700.00</u>	<u>5,717.29</u>
Miscellaneous				
Golf Fees	70,547.65	54,049.30	58,800.00	(4,750.70)
Interest on Investments	26,897.93	14,758.77	6,000.00	8,758.77
Camping Fees	11,825.01	21,490.00	-	21,490.00
LED Sign Maintenance Fee	-	1,048.70	-	1,048.70
Reimbursements	30,322.75	32,824.24	-	32,824.24
Miscellaneous	39,319.32	54,402.47	15,000.00	39,402.47
	<u>178,912.66</u>	<u>178,573.48</u>	<u>79,800.00</u>	<u>98,773.48</u>
Total Receipts	<u>3,190,831.22</u>	<u>3,281,921.93</u>	<u>\$ 2,806,647.00</u>	<u>\$ 475,274.93</u>
Expenditures				
Administration				
Personal Services	141,860.30	148,591.69	155,620.00	(7,028.31)
Contractual Services	104,632.65	92,064.84	120,440.00	(28,375.16)
Commodities	10,962.41	4,891.63	6,500.00	(1,608.37)
Capital Outlay	29,008.65	2,337.50	28,000.00	(25,662.50)
	<u>286,464.01</u>	<u>247,885.66</u>	<u>310,560.00</u>	<u>(62,674.34)</u>

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

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Expenditures				
Golf Course				
Personal Services	\$ 79,655.40	\$ 84,525.32	\$ 104,636.00	\$ (20,110.68)
Contractual Services	53,230.51	51,838.94	48,850.00	2,988.94
Commodities	69,913.61	61,783.58	73,700.00	(11,916.42)
Capital Outlay	31,788.44	27,917.96	36,500.00	(8,582.04)
	<u>234,587.96</u>	<u>226,065.80</u>	<u>263,686.00</u>	<u>(37,620.20)</u>
City Clerk				
Personal Services	201,413.65	210,463.58	217,553.00	(7,089.42)
Contractual Services	50,763.92	55,569.73	56,250.00	(680.27)
Commodities	9,997.30	6,089.04	7,800.00	(1,710.96)
Capital Outlay	3,829.10	775.24	6,000.00	(5,224.76)
	<u>266,003.97</u>	<u>272,897.59</u>	<u>287,603.00</u>	<u>(14,705.41)</u>
Building Services				
Personal Services	105,239.26	106,491.42	105,025.00	1,466.42
Contractual Services	18,124.09	8,668.30	15,800.00	(7,131.70)
Commodities	3,222.60	1,857.58	4,950.00	(3,092.42)
Capital Outlay	-	829.99	1,800.00	(970.01)
	<u>126,585.95</u>	<u>117,847.29</u>	<u>127,575.00</u>	<u>(9,727.71)</u>
Police				
Personal Services	631,281.05	629,323.12	675,595.00	(46,271.88)
Contractual Services	225,110.07	230,070.25	245,500.00	(15,429.75)
Commodities	49,796.91	38,807.68	88,900.00	(50,092.32)
Capital Outlay	64,844.36	28,429.62	43,550.00	(15,120.38)
	<u>971,032.39</u>	<u>926,630.67</u>	<u>1,053,545.00</u>	<u>(126,914.33)</u>
Park				
Personal Services	123,038.44	128,181.87	131,334.00	(3,152.13)
Contractual Services	34,183.32	34,487.14	42,750.00	(8,262.86)
Commodities	30,301.00	27,936.74	34,000.00	(6,063.26)
Capital Outlay	15,222.54	9,334.57	9,500.00	(165.43)
	<u>202,745.30</u>	<u>199,940.32</u>	<u>217,584.00</u>	<u>(17,643.68)</u>
Street				
Personal Services	326,768.81	334,656.85	327,435.00	7,221.85
Contractual Services	-	1,110.00	5,000.00	(3,890.00)
Capital Outlay	327,150.20	245,094.61	432,000.00	(186,905.39)
	<u>653,919.01</u>	<u>580,861.46</u>	<u>764,435.00</u>	<u>(183,573.54)</u>
Pro Shop				
Personal Services	119,818.03	112,937.83	116,167.00	(3,229.17)
Contractual Services	2,149.70	2,304.66	3,650.00	(1,345.34)
Commodities	5,047.70	3,606.85	5,700.00	(2,093.15)
Capital Outlay	2,814.04	5,504.84	1,500.00	4,004.84
	<u>129,829.47</u>	<u>124,354.18</u>	<u>127,017.00</u>	<u>(2,662.82)</u>
Street Lighting	85,627.81	83,510.41	85,000.00	(1,489.59)
Reserve/Transfers Out	100,000.00	350,000.00	1,732,593.00	(1,382,593.00)
Total Expenditures	<u>3,056,795.87</u>	<u>3,129,993.38</u>	<u>\$ 4,969,598.00</u>	<u>\$ (1,839,604.62)</u>
Receipts Over (Under) Expenditures	134,035.35	151,928.55		<u>\$ 2,314,879.55</u>
Unencumbered Cash - Beginning	<u>1,977,222.90</u>	<u>2,111,258.25</u>		
Unencumbered Cash - Ending	<u>\$ 2,111,258.25</u>	<u>\$ 2,263,186.80</u>		

Schedule 2-2

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

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Ad Valorem Property Tax	\$ 557,897.03	\$ 568,460.46	\$ 584,004.00	\$ (15,543.54)
Less: Neighborhood Revitalization Program	(2,551.53)	(6,903.62)	(147.00)	(6,756.62)
Back Tax	12,723.65	12,723.65	-	12,723.65
Motor Vehicle Tax	110,834.97	110,834.97	84,460.00	26,374.97
16/20 Heavy Use	777.02	777.02	752.00	25.02
Recreation Vehicle Tax	1,955.57	1,955.57	7,404.00	(5,448.43)
	<u>681,636.71</u>	<u>687,848.05</u>	<u>\$ 676,473.00</u>	<u>\$ 11,375.05</u>
Total Receipts				
Expenditures				
Employee Benefits	314,873.68	331,353.20	294,142.00	37,211.20
Transfer to Health Insurance Fund	380,000.00	400,000.00	472,000.00	(72,000.00)
	<u>694,873.68</u>	<u>731,353.20</u>	<u>\$ 766,142.00</u>	<u>(34,788.80)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	(13,236.97)	(43,505.15)		<u>\$ 46,163.85</u>
Unencumbered Cash - Beginning	140,055.48	126,818.51		
Unencumbered Cash - Ending	<u>\$ 126,818.51</u>	<u>\$ 83,313.36</u>		

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

		Current Year		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
State of Kansas	<u>\$ 159,740.69</u>	<u>\$ 147,863.86</u>	<u>\$ 161,240.00</u>	<u>\$ (13,376.14)</u>
Total Receipts	<u>159,740.69</u>	<u>147,863.86</u>	<u>\$ 161,240.00</u>	<u>\$ (13,376.14)</u>
Expenditures				
Contractual Service	55,403.25	34,668.09	67,000.00	(32,331.91)
Commodities	56,489.34	54,054.69	96,750.00	(42,695.31)
Capital Outlay	<u>-</u>	<u>51,200.00</u>	<u>556,066.00</u>	<u>(504,866.00)</u>
Total Expenditures	<u>111,892.59</u>	<u>139,922.78</u>	<u>\$ 719,816.00</u>	<u>(579,893.22)</u>
Receipts Over (Under) Expenditures	47,848.10	7,941.08		<u>\$ 566,517.08</u>
Unencumbered Cash - Beginning	<u>527,050.12</u>	<u>574,898.22</u>		
Unencumbered Cash - Ending	<u>\$ 574,898.22</u>	<u>\$ 582,839.30</u>		

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

		Current Year		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Royalty	\$ 73,542.42	\$ 68,592.07	\$ 78,000.00	\$ (9,407.93)
Miscellaneous	5,205.24	-	-	-
Total Receipts	<u>78,747.66</u>	<u>68,592.07</u>	<u>\$ 78,000.00</u>	<u>\$ (9,407.93)</u>
Expenditures				
General Expense				
Contractual Service	47,635.72	32,274.28	108,400.00	(76,125.72)
Commodities	3,323.16	4,753.41	20,000.00	(15,246.59)
Capital Outlay	-	-	72,848.00	(72,848.00)
Total General Expense	<u>50,958.88</u>	<u>37,027.69</u>	<u>201,248.00</u>	<u>(164,220.31)</u>
Non-Operating Expense				
Chamber of Commerce	14,500.00	14,500.00	14,500.00	-
Economic Development	50,000.00	50,000.00	50,000.00	-
Total Non-Operating Expense	<u>64,500.00</u>	<u>64,500.00</u>	<u>64,500.00</u>	<u>-</u>
Total Expenditures	<u>115,458.88</u>	<u>101,527.69</u>	<u>\$ 265,748.00</u>	<u>(164,220.31)</u>
Receipts Over (Under) Expenditures	(36,711.22)	(32,935.62)		<u>\$ 154,812.38</u>
Unencumbered Cash - Beginning	<u>242,047.68</u>	<u>205,336.46</u>		
Unencumbered Cash - Ending	<u>\$ 205,336.46</u>	<u>\$ 172,400.84</u>		

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

		Current Year		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Liquor Tax	<u>\$ 4,739.72</u>	<u>\$ 2,981.05</u>	<u>\$ 4,735.00</u>	<u>\$ (1,753.95)</u>
Total Receipts	<u>4,739.72</u>	<u>2,981.05</u>	<u>\$ 4,735.00</u>	<u>\$ (1,753.95)</u>
Expenditures				
Capital Improvements	<u>6,595.88</u>	<u>8,665.44</u>	<u>29,153.00</u>	<u>(20,487.56)</u>
Total Expenditures	<u>6,595.88</u>	<u>8,665.44</u>	<u>\$ 29,153.00</u>	<u>(20,487.56)</u>
Receipts Over (Under) Expenditures	(1,856.16)	(5,684.39)		<u>\$ 18,733.61</u>
Unencumbered Cash - Beginning	<u>24,618.84</u>	<u>22,762.68</u>		
Unencumbered Cash - Ending	<u>\$ 22,762.68</u>	<u>\$ 17,078.29</u>		

Schedule 2-6

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

		Current Year		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Liquor Tax	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	-	-
Expenditures				
Capital Outlay	2,000.00	2,000.00	12,978.00	(10,978.00)
Total Expenditures	2,000.00	2,000.00	\$ 12,978.00	(10,978.00)
Receipts Over (Under) Expenditures	(2,000.00)	(2,000.00)		\$ 10,978.00
Unencumbered Cash - Beginning	14,978.12	12,978.12		
Unencumbered Cash - Ending	\$ 12,978.12	\$ 10,978.12		

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

		Current Year		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Transfer from General	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Capital Outlay	155,243.87	212,794.49	332,598.00	(119,803.51)
Total Expenditures	155,243.87	212,794.49	<u>\$ 332,598.00</u>	<u>(119,803.51)</u>
Receipts Over (Under) Expenditures	(155,243.87)	(212,794.49)		<u>\$ 119,803.51</u>
Unencumbered Cash - Beginning	591,597.46	436,353.59		
Unencumbered Cash - Ending	<u>\$ 436,353.59</u>	<u>\$ 223,559.10</u>		

Schedule 2-8

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

		Current Year		Variance Over Under
	Prior Year Actual	Actual	Budget	(Under)
Receipts				
Ad Valorem Property Tax	\$ 64,854.67	\$ 2,421.96	\$ 2,472.00	\$ (50.04)
Less: Neighborhood Revitalization Program	(299.05)	(29.49)	(1.00)	(28.49)
Back Tax	4,205.64	3,771.99	-	3,771.99
Motor Vehicle Tax	46,972.63	18,510.71	9,816.00	8,694.71
16/20 Heavy Use	257.06	373.21	87.00	286.21
Recreational Vehicle Tax	834.16	376.29	861.00	(484.71)
Special Assessments	20,909.38	12,389.47	-	12,389.47
Total Receipts	<u>137,734.49</u>	<u>37,814.14</u>	<u>\$ 13,235.00</u>	<u>\$ 24,579.14</u>
Expenditures				
Bond Principal	165,000.00	170,000.00	170,000.00	-
Interest	10,390.00	5,390.00	2,720.00	2,670.00
Cash Basis Requirement	-	-	2,670.00	(2,670.00)
Total Expenditures	<u>175,390.00</u>	<u>175,390.00</u>	<u>\$ 175,390.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	(37,655.51)	(137,575.86)		<u>\$ 24,579.14</u>
Unencumbered Cash - Beginning	<u>214,986.55</u>	<u>177,331.04</u>		
Unencumbered Cash - Ending	<u>\$ 177,331.04</u>	<u>\$ 39,755.18</u>		

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

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts				
Collection Fees	\$ 1,149,413.50	\$ 1,293,480.33	\$ 980,000.00	\$ 313,480.33
Miscellaneous	89,629.10	26,042.49	9,500.00	16,542.49
Water Protection Tax	11,756.97	13,464.36	11,000.00	2,464.36
Penalties	14,459.81	14,938.16	11,700.00	3,238.16
Connect Fees	4,880.00	10,170.00	6,000.00	4,170.00
Sales Tax	16,084.05	12,498.20	10,000.00	2,498.20
Reconnect Fees	17,860.33	9,560.00	13,000.00	(3,440.00)
Reimbursement	1,500.00	110,736.60	-	110,736.60
Total Receipts	<u>1,305,583.76</u>	<u>1,490,890.14</u>	<u>\$ 1,041,200.00</u>	<u>\$ 449,690.14</u>
Expenditures				
Operating Expense				
Personal Services	212,481.43	222,823.34	216,819.00	6,004.34
Contractual Services	314,550.30	539,804.51	335,600.00	204,204.51
Commodities	26,631.04	22,020.80	25,350.00	(3,329.20)
Capital Outlay	269,435.75	277,309.60	1,469,605.00	(1,192,295.40)
Non-Operating Expense				
Interest Expense	37,612.68	33,782.36	37,927.00	(4,144.64)
Miscellaneous	6,662.25	6,314.08	-	6,314.08
Revenue Bond Principal	98,889.22	101,249.88	101,250.00	(0.12)
Transfer to Other Funds	208,800.00	210,000.00	210,000.00	-
Total Expenditures	<u>1,175,062.67</u>	<u>1,413,304.57</u>	<u>\$ 2,396,551.00</u>	<u>(983,246.43)</u>
Receipts Over (Under) Expenditures	130,521.09	77,585.57		<u>\$ 1,432,936.57</u>
Unencumbered Cash - Beginning	<u>1,304,429.54</u>	<u>1,434,950.63</u>		
Unencumbered Cash - Ending	<u>\$ 1,434,950.63</u>	<u>\$ 1,512,536.20</u>		

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

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Collection Fees	\$ 704,007.80	\$ 735,757.39	\$ 650,000.00	\$ 85,757.39
Penalties	10,319.71	9,782.71	7,000.00	2,782.71
Total Receipts	<u>714,327.51</u>	<u>745,540.10</u>	<u>\$ 657,000.00</u>	<u>\$ 88,540.10</u>
Expenditures				
Operating Expense				
Personal Services	134,297.21	140,470.19	130,829.00	9,641.19
Contractual Services	271,512.30	285,030.88	296,050.00	(11,019.12)
Commodities	25,063.19	23,254.62	34,500.00	(11,245.38)
Capital Outlay	18,664.56	15,854.00	652,642.00	(636,788.00)
Non-Operating Expense				
Transfer to Other Funds	<u>95,000.00</u>	<u>98,000.00</u>	<u>98,000.00</u>	<u>-</u>
Total Expenditures	<u>544,537.26</u>	<u>562,609.69</u>	<u>\$ 1,212,021.00</u>	<u>(649,411.31)</u>
Receipts Over (Under) Expenditures	169,790.25	182,930.41		<u>\$ 737,951.41</u>
Unencumbered Cash - Beginning	<u>435,370.19</u>	<u>605,160.44</u>		
Unencumbered Cash - Ending	<u>\$ 605,160.44</u>	<u>\$ 788,090.85</u>		

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

		Current Year		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Collection Fees	\$ 352,947.25	\$ 362,423.20	\$ 340,000.00	\$ 22,423.20
Penalties	5,537.96	5,366.45	4,500.00	866.45
Reimbursement	1,500.00	-	-	-
Total Receipts	<u>359,985.21</u>	<u>367,789.65</u>	<u>\$ 344,500.00</u>	<u>\$ 23,289.65</u>
Expenditures				
Operating Expense				
Personal Services	119,317.79	124,380.34	117,486.00	6,894.34
Contractual Services	107,521.55	89,709.43	138,350.00	(48,640.57)
Commodities	30,955.69	19,103.85	31,500.00	(12,396.15)
Capital Outlay	8,627.33	35,952.39	261,915.00	(225,962.61)
Non-Operating Expense				
Transfer to Other Funds	80,000.00	80,000.00	80,000.00	-
Total Expenditures	<u>346,422.36</u>	<u>349,146.01</u>	<u>\$ 629,251.00</u>	<u>(280,104.99)</u>
Receipts Over (Under) Expenditures	13,562.85	18,643.64		<u>\$ 303,394.64</u>
Unencumbered Cash - Beginning	<u>250,620.43</u>	<u>264,183.28</u>		
Unencumbered Cash - Ending	<u>\$ 264,183.28</u>	<u>\$ 282,826.92</u>		

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

		Current Year		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Collection Fees	\$ 118,648.34	\$ 124,284.30	\$ 100,000.00	\$ 24,284.30
Penalties	<u>1,964.87</u>	<u>1,826.98</u>	<u>1,200.00</u>	<u>626.98</u>
Total Receipts	<u>120,613.21</u>	<u>126,111.28</u>	<u>\$ 101,200.00</u>	<u>\$ 24,911.28</u>
Expenditures				
Contractual Services	7,665.25	1,109.50	20,000.00	(18,890.50)
Capital Outlay	<u>42,243.37</u>	<u>47,404.80</u>	<u>608,737.00</u>	<u>(561,332.20)</u>
Total Expenditures	<u>49,908.62</u>	<u>48,514.30</u>	<u>\$ 628,737.00</u>	<u>(580,222.70)</u>
Receipts Over (Under) Expenditures	70,704.59	77,596.98		<u>\$ 605,133.98</u>
Unencumbered Cash - Beginning	<u>431,537.26</u>	<u>502,241.85</u>		
Unencumbered Cash - Ending	<u>\$ 502,241.85</u>	<u>\$ 579,838.83</u>		

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

		Current Year		Variance Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Collection Fees	\$ 82,295.96	\$ 85,930.08	\$ 76,000.00	\$ 9,930.08
Penalties	<u>1,351.22</u>	<u>1,275.22</u>	<u>1,000.00</u>	<u>275.22</u>
Total Receipts	<u>83,647.18</u>	<u>87,205.30</u>	<u>\$ 77,000.00</u>	<u>\$ 10,205.30</u>
Expenditures				
Capital Outlay	<u>65,299.00</u>	<u>-</u>	<u>668,746.00</u>	<u>(668,746.00)</u>
Total Expenditures	<u>65,299.00</u>	<u>-</u>	<u>\$ 668,746.00</u>	<u>(668,746.00)</u>
Receipts Over (Under) Expenditures	18,348.18	87,205.30		<u>\$ 678,951.30</u>
Unencumbered Cash - Beginning	<u>576,045.04</u>	<u>594,393.22</u>		
Unencumbered Cash - Ending	<u>\$ 594,393.22</u>	<u>\$ 681,598.52</u>		

City of Ulysses, Kansas
 Bentwood Golf Course Pro Shop
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year	Current Year		Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Receipts				
Pullcarts/Misc	\$ 554.85	\$ 840.00	\$ -	\$ 840.00
Balls/Clubs/Covers	8,804.19	5,481.54	-	5,481.54
Gloves/Clothing	1,799.21	1,258.10	-	1,258.10
Food, Miscellaneous	13,522.74	9,550.60	24,700.00	(15,149.40)
Cart Rental	8,936.90	5,517.20	-	5,517.20
Sales Tax	2,803.80	1,928.62	-	1,928.62
Total Receipts	<u>36,421.69</u>	<u>24,576.06</u>	<u>\$ 24,700.00</u>	<u>\$ (123.94)</u>
Expenditures				
Contractual Services	18,415.26	16,374.70	28,000.00	(11,625.30)
Commodities	16,389.86	8,775.27	28,500.00	(19,724.73)
Capital Outlay	-	-	24,273.00	(24,273.00)
Total Expenditures	<u>34,805.12</u>	<u>25,149.97</u>	<u>\$ 80,773.00</u>	<u>55,623.03</u>
Receipts Over (Under) Expenditures	1,616.57	(573.91)		<u>\$ (55,746.97)</u>
Unencumbered Cash - Beginning	<u>59,844.61</u>	<u>61,461.18</u>		
Unencumbered Cash - Ending	<u>\$ 61,461.18</u>	<u>\$ 60,887.27</u>		

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

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfers from Other Funds	<u>\$ 188,800.00</u>	<u>\$ 190,000.00</u>	<u>\$ 190,000.00</u>	<u>\$ -</u>
Total Receipts	<u>188,800.00</u>	<u>190,000.00</u>	<u>\$ 190,000.00</u>	<u>\$ -</u>
Expenditures				
Personal Services	130,506.35	134,884.35	126,320.00	8,564.35
Contractual Services	33,409.88	28,490.89	33,700.00	(5,209.11)
Commodities	20,196.47	17,173.37	19,600.00	(2,426.63)
Capital Outlay	<u>-</u>	<u>-</u>	<u>52,207.00</u>	<u>(52,207.00)</u>
Total Expenditures	<u>184,112.70</u>	<u>180,548.61</u>	<u>\$ 231,827.00</u>	<u>(51,278.39)</u>
Receipts Over (Under) Expenditures	4,687.30	9,451.39		<u>\$ 51,278.39</u>
Unencumbered Cash - Beginning	<u>26,416.21</u>	<u>31,103.51</u>		
Unencumbered Cash - Ending	<u>\$ 31,103.51</u>	<u>\$ 40,554.90</u>		

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

		Current Year		Variance Over Under
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Transfers From Other Funds	<u>\$ 675,000.00</u>	<u>\$ 948,000.00</u>	<u>\$ 748,000.00</u>	<u>\$ 200,000.00</u>
Total Receipts	<u>675,000.00</u>	<u>948,000.00</u>	<u>\$ 748,000.00</u>	<u>\$ 200,000.00</u>
Expenditures				
Personal Services	688,396.13	765,493.92	896,485.00	(130,991.08)
Contractual Services	14,293.07	3,954.71	6,000.00	(2,045.29)
Commodities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>702,689.20</u>	<u>769,448.63</u>	<u>\$ 902,485.00</u>	<u>(133,036.37)</u>
Receipts Over (Under) Expenditures	(27,689.20)	178,551.37		<u>\$ 333,036.37</u>
Unencumbered Cash - Beginning	<u>250,710.33</u>	<u>223,021.13</u>		
Unencumbered Cash - Ending	<u>\$ 223,021.13</u>	<u>\$ 401,572.50</u>		

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

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Aflac Flex Account	\$ 13,592.36	\$ 25,007.98	\$ 28,333.65	\$ 10,266.69
Court Bond Account	<u>11,521.41</u>	<u>28,171.92</u>	<u>27,584.15</u>	<u>12,109.18</u>
Total Agency Funds	<u><u>\$ 25,113.77</u></u>	<u><u>\$ 53,179.90</u></u>	<u><u>\$ 55,917.80</u></u>	<u><u>\$ 22,375.87</u></u>