

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

**FINANCIAL STATEMENT
DECEMBER 31, 2019**

**CITY OF ST. MARYS
TABLE OF CONTENTS**

	<u>Page Number</u>
Independent Auditor's Report	1 - 2
 <u>FINANCIAL SECTION</u> 	
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Notes to the Financial Statement	4 - 12
 <u>REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION</u> 	
Schedule 1	
Summary of Expenditures – Actual and Budget	13
Schedule 2	
Schedules of Receipts and Expenditures – Actual and Budget	
General Fund	14 - 16
Special Purpose Funds:	
Special Highway Fund	17
Special Parks and Recreation Fund	18
Fire Equipment Fund	19
County Sales Tax Fund	20
Bond and Interest Funds:	
Bond and Interest Fund	21
Sewer Service Debt Reserve Fund	22
Capital Project Funds:	
Police Capital Improvement Fund	23
Facilities Capital Improvement Fund	24
Refuse Capital Improvement Fund	25
Electric Capital Improvement Fund	26
Business Funds:	
Electric Utility Fund	27
Water Utility Fund	28
Sewer Utility Fund	29
Golf Course Fund	30
Refuse Utility Fund	31
Schedule 3	
Summary of Receipts and Disbursements – Agency Funds	32



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of St. Marys, Kansas (the City), as of and for the year ended December 31, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended, in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Supplementary Information

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

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
April 2, 2020



CITY OF ST. MARYS, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances And Accounts Payable	Ending Cash Balance
General Funds:						
General Fund	\$ 349,197	\$ 1,208,192	\$ 1,311,901	\$ 245,488	\$ 61,779	\$ 307,267
Special Purpose Funds:						
Special Highway	38,547	148,298	120,788	66,057	-	66,057
Special Parks and Recreation	18,984	33,915	38,073	14,826	129	14,955
Fire Equipment	364,203	88,472	30,451	422,224	2,988	425,212
County Sales Tax	111,742	406,750	344,012	174,480	-	174,480
Bond and Interest Funds:						
Bond and Interest	51,807	37,697	85,220	4,284	-	4,284
Sewer Service Debt Reserve	-	233,418	233,418	-	-	-
Capital Project Funds:						
Police Capital Improvement	91,551	29,579	69,363	51,767	-	51,767
Facilities Capital Improvement	6,853	730	-	7,583	-	7,583
Refuse Capital Improvement	5,233	9	-	5,242	-	5,242
Electric Capital Improvement	4,864	-	-	4,864	-	4,864
Business Funds:						
Electric Utility	405,896	2,270,508	2,028,480	647,924	21,460	669,384
Water Utility	79,738	308,390	289,240	98,888	5,419	104,307
Sewer Utility	216,176	486,463	574,346	128,293	11,589	139,882
Golf Course	504	74,527	72,619	2,412	50	2,462
Refuse Utility	16,037	246,909	249,883	13,063	19,191	32,254
Total	\$ 1,761,332	\$ 5,573,857	\$ 5,447,794	\$ 1,887,395	\$ 122,605	\$ 2,010,000
Composition of Cash:						
						\$ 478,281
Checking account						\$ 478,281
Money market account						552,708
CDs						980,220
Total Cash						2,011,209
Less Agency Funds (Schedule 3)						(1,209)
						\$ 2,010,000

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

CITY OF ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2019

Note 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

Regulatory Basis Fund Types

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

The following types of funds were utilized in recording the financial activities of the City for the year 2019:

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

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

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

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

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

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

CITY OF ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2019

Note 1 – Summary of Significant Accounting Policies (continued)

Basis of Accounting

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

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

Reimbursed Expenses

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

Note 2 – Budgetary Information

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

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

CITY OF ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2019

Note 2 – Budgetary Information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no such amendments to the 2019 budget.

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

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

A legal operating budget is not required for capital project funds and trust funds.

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

Note 3 – Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 (d) (1) requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

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 ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2019

Note 3 – Deposits and Investments (continued)

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the Government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City did not have a peak period pledge agreement during 2019, and therefore the City did not designate peak periods. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the carrying amount of the City's deposits including certificates of deposit was \$2,011,209 and the bank balance was \$2,018,825. The bank balance was held by two banks resulting in a concentration of credit risk. The difference between the carrying amount and the bank balance is outstanding checks. Of the bank balance, \$344,093 was covered by FDIC insurance and the remainder was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

Note 4 – Compliance, Stewardship and Accountability

There were no materially significant statutory violations noted during the audit of the December 31, 2019 financial statement.

Note 5 – Property Taxes

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

CITY OF ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2019

Note 6 – Long-Term Debt

Changes in long-term liabilities for the City for the year ended December 31, 2019 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest and Service Fee Paid
General Obligation Bonds:									
Series 2011 Refinance	1-3.40%	02/16/11	\$ 375,000	10/01/19	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 1,190
Wastewater Treatment Plant	3.49%	08/22/00	3,385,268	03/01/22	762,797	-	208,600	554,197	24,818
Water Supply	3.51%	08/13/08	546,673	02/01/29	333,586	-	26,782	306,804	11,476
					<u>\$ 1,131,383</u>	<u>\$ -</u>	<u>\$ 270,382</u>	<u>\$ 861,001</u>	<u>\$ 37,484</u>

CITY OF ST. MARYS, KANSAS

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2019**

Note 6 – Long-Term Debt (continued)

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

	2020	2021	2022	2023	2024	2025-2029	Total
Principal							
Wastewater Treatment Plant	\$ 215,944	\$ 223,546	\$ 114,707	\$ -	\$ -	\$ -	\$ 554,197
Water Supply	27,731	28,713	29,729	30,782	31,872	157,977	306,804
	<u>243,675</u>	<u>252,259</u>	<u>144,436</u>	<u>30,782</u>	<u>31,872</u>	<u>157,977</u>	<u>861,001</u>
Interest							
Wastewater Treatment Plant	17,474	9,871	2,002	-	-	-	29,347
Water Supply	10,528	9,546	8,529	7,476	6,386	14,150	56,615
	<u>28,002</u>	<u>19,417</u>	<u>10,531</u>	<u>7,476</u>	<u>6,386</u>	<u>14,150</u>	<u>85,962</u>
	<u>\$ 271,677</u>	<u>\$ 271,676</u>	<u>\$ 154,967</u>	<u>\$ 38,258</u>	<u>\$ 38,258</u>	<u>\$ 172,127</u>	<u>\$ 946,963</u>

CITY OF ST. MARYS, KANSAS

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2019**

Note 7 – Interfund Transactions

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Authority</u>
Bond and Interest Fund	General Fund	\$ 49,030	K.S.A. 10-117a
General Fund	Special Highway Fund	75,000	K.S.A. 12-197
General Fund	Police Capital Improvement Fund	22,000	K.S.A. 12-1, 118
County Sales Tax Fund	General Fund	195,000	K.S.A. 12-197
Sewer Utility Fund	Sewer Service Debt Reserve Fund	233,418	K.S.A. 12-631o
County Sales Tax Fund	Golf Course Fund	30,000	K.S.A. 12-197

Note 8 – Other Long-Term Obligations from Operations

Compensated Absences

The City maintains a policy of providing vacation and sick leave to its full-time employees granted in varying amounts depending on length of service and date of hire. Vacation days are vesting and accumulate but accumulation is subject to various limits. Sick leave is non-vesting and accumulates up to a maximum of 720 hours for employees hired after January 1, 2005. Employees hired prior to January 1, 2005 have unlimited accumulation of sick leave. As of December 31, 2019, the accumulated vacation leave due was \$63,371.

Note 9 – Capital Projects

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

	<u>Project Authorization</u>	<u>Expenditures To Date</u>
CCLIP	<u>\$ 573,127</u>	<u>\$ 18,941</u>

Note 10 – Risk Management

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

CITY OF ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2019

Note 11 – Defined Benefit Pension Plan

Plan description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City were \$95,002 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the City's proportionate share of the collective net pension liability reported by KPERS was \$726,787. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

CITY OF ST. MARYS, KANSAS

NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2019

Note 12 – Other Post Employment Benefits

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

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

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

Note 13 – Other Deferred Compensation

The City sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). All employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The City is not required to make any contributions, but annually determines whether matching funds will be paid into the employees' accounts. For the year ended December 31, 2019, the City paid \$10,160 in matching contributions.

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

Note 14 – Evaluation of Subsequent Events

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

Regulatory-Required Supplementary Information

SCHEDULE 1

CITY OF ST. MARYS, KANSAS
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General Fund	\$ 1,364,727	\$ -	\$ 1,364,727	\$ 1,311,901	\$ (52,826)
Special Purpose Funds:					
Special Highway	147,720	-	147,720	120,788	(26,932)
Special Parks and Recreation	41,391	-	41,391	38,073	(3,318)
Fire Equipment	440,981	-	440,981	30,451	(410,530)
County Sales Tax	634,069	-	634,069	344,012	(290,057)
Bond and Interest Funds:					
Bond and Interest	85,220	-	85,220	85,220	-
Sewer Service Debt Reserve	233,418	-	233,418	233,418	-
Business Funds:					
Electric Utility	2,378,278	-	2,378,278	2,028,480	(349,798)
Water Utility	388,657	-	388,657	289,240	(99,417)
Sewer Utility	657,032	-	657,032	574,346	(82,686)
Golf Course	158,924	-	158,924	72,619	(86,305)
Refuse Utility	264,364	-	264,364	249,883	(14,481)

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

CITY OF ST. MARYS, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Actual	Budget	Variance Over (Under)
Receipts			
Ad valorem tax	\$ 416,313	\$ 425,094	\$ (8,781)
Delinquent tax	3,643	2,000	1,643
Motor vehicle tax	58,485	59,371	(886)
Recreational vehicle tax	712	672	40
16/20 M vehicle tax	5,560	246	5,314
Local alcoholic liquor	762	350	412
Highway connecting links	14,938	11,288	3,650
Local sales tax	343,216	325,000	18,216
Pool fees	12,397	14,000	(1,603)
Pool lessons	5,037	6,000	(963)
Pool concession sales	2,444	3,250	(806)
Labor/material/equipment	751	600	151
Municipal court fines	22,051	14,000	8,051
Cable TV franchise	5,920	5,750	170
Gas franchise	13,939	12,000	1,939
Telephone franchise fees	8,132	8,500	(368)
Building permits	580	500	80
Zoning fees	100	150	(50)
Occupation liquor tax	600	600	-
Cereal malt beverage license	975	600	375
Animal fees	1,198	800	398
Facility rental	720	140	580
Library lease	6,600	6,600	-
Armory rent	13,750	10,500	3,250
Other revenue	769	-	769
Reimbursed revenues	16,097	7,500	8,597
Insufficient check revenue	-	25	(25)
Interest on idle funds	5,456	1,500	3,956
CD interest	3,008	500	2,508
City services sold	9	-	9
Transfer from Bond & Interest Fund	49,030	49,030	-
Transfer from County Wide Sales Tax Fund	195,000	195,000	-
Total Receipts	<u>1,208,192</u>	<u>\$ 1,161,566</u>	<u>\$ 46,626</u>

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

CITY OF ST. MARYS, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

Expenditures	Actual	Budget	Variance Over (Under)
Administration			
Personal services	\$ 77,785	\$ 89,294	\$ (11,509)
Operating expenses	67,893	70,179	(2,286)
Total Administration	<u>145,678</u>	<u>159,473</u>	<u>(13,795)</u>
Fire Department			
Personal services	66,854	68,782	(1,928)
Operating expenses	53,351	51,628	1,723
Total Fire Department	<u>120,205</u>	<u>120,410</u>	<u>(205)</u>
Police Department			
Personal services	381,571	353,051	28,520
Operating expenses	59,416	68,600	(9,184)
Capital improvement	1,385	-	1,385
Transfer to Police CIF Fund	22,000	22,000	-
Total Police Department	<u>464,372</u>	<u>443,651</u>	<u>20,721</u>
Municipal Court			
Personal services	21,124	20,256	868
Operating expenses	4,880	5,352	(472)
Total Municipal Court	<u>26,004</u>	<u>25,608</u>	<u>396</u>
Zoning			
Personal services	16	-	16
Operating expenses	310	856	(546)
Total Zoning	<u>326</u>	<u>856</u>	<u>(530)</u>
Street/Park/Public Buildings			
Personal services	349,296	340,002	9,294
Street - operating expenses	60,527	71,683	(11,156)
Park - operating expenses	13,490	-	13,490
Public building - operating expenses	5,191	7,500	(2,309)
Capital improvements	9,930	22,807	(12,877)
Transfer to Special Highway Fund	75,000	75,000	-
Total Street/Park/Public Buildings	<u>513,434</u>	<u>516,992</u>	<u>(3,558)</u>

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

CITY OF ST. MARYS, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Expenditures (continued)			
Swimming Pool			
Personal services	\$ 27,841	\$ 33,450	\$ (5,609)
Operating expenses	13,082	13,757	(675)
Capital improvements	-	1,500	(1,500)
Total Swimming Pool	<u>40,923</u>	<u>48,707</u>	<u>(7,784)</u>
Other Expenditures			
Personal services	959	-	959
Cash forward	-	49,030	(49,030)
Total Other Expenditures	<u>959</u>	<u>49,030</u>	<u>(48,071)</u>
Total Expenditures	<u>1,311,901</u>	<u>\$ 1,364,727</u>	<u>\$ (52,826)</u>
Receipts Over (Under) Expenditures	(103,709)		
Unencumbered Cash, Beginning	<u>349,197</u>		
Unencumbered Cash, Ending	<u>\$ 245,488</u>		

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

CITY OF ST. MARYS, KANSAS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
State of Kansas gas tax	\$ 72,321	\$ 72,220	\$ 101
Other revenue	977	-	977
Transfer from General Fund	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Total Receipts	<u>148,298</u>	<u>\$ 147,220</u>	<u>\$ 1,078</u>
Expenditures			
Fuel	8,871	\$ 8,500	\$ 371
Repairs and maintenance	9,080	7,500	1,580
Street material	102,219	92,429	9,790
Signs	132	7,500	(7,368)
Equipment reserve	<u>486</u>	<u>31,791</u>	<u>(31,305)</u>
Total Expenditures	<u>120,788</u>	<u>\$ 147,720</u>	<u>\$ (26,932)</u>
Excess (Deficit) Revenues Over Expenditures	27,510		
Unencumbered Cash, Beginning	<u>38,547</u>		
Unencumbered Cash, Ending	<u>\$ 66,057</u>		

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

CITY OF ST. MARYS, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Ad valorem tax	\$ 11,411	\$ 11,655	\$ (244)
Delinquent tax	97	76	21
Motor vehicle tax	1,179	1,171	8
Recreational vehicle tax	14	13	1
16/20M vehicle tax	111	5	106
Alcohol liquor tax	762	400	362
Registration fees	18,020	19,000	(980)
Concession stand agreement	250	250	-
Facility rental	2,025	2,005	20
Other revenue	46	-	46
	<u>33,915</u>	<u>\$ 34,575</u>	<u>\$ (660)</u>
Total Receipts	<u>33,915</u>	<u>\$ 34,575</u>	<u>\$ (660)</u>
Expenditures			
Personal services	15,343	\$ 18,401	\$ (3,058)
Contractual services	8,368	10,990	(2,622)
Materials and supplies	12,767	10,750	2,017
Capital improvement	1,550	1,250	300
Miscellaneous	45	-	45
	<u>38,073</u>	<u>\$ 41,391</u>	<u>\$ (3,318)</u>
Total Expenditures	<u>38,073</u>	<u>\$ 41,391</u>	<u>\$ (3,318)</u>
Excess (Deficit) Revenues Over Expenditures	(4,158)		
Unencumbered Cash, Beginning	<u>18,984</u>		
Unencumbered Cash, Ending	<u>\$ 14,826</u>		

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

CITY OF ST. MARYS, KANSAS
FIRE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Sales tax and water protection	\$ 82,197	\$ 75,000	\$ 7,197
Sales	6,025	6,000	25
Other revenue	250	-	250
	<u>88,472</u>	<u>\$ 81,000</u>	<u>\$ 7,472</u>
Total Receipts			
	<u>88,472</u>	<u>\$ 81,000</u>	<u>\$ 7,472</u>
Expenditures			
Material and supplies	27,463	\$ 25,000	\$ 2,463
Equipment	2,988	-	2,988
Equipment reserve	-	415,981	(415,981)
	<u>30,451</u>	<u>\$ 440,981</u>	<u>\$ (410,530)</u>
Total Expenditures			
	<u>30,451</u>	<u>\$ 440,981</u>	<u>\$ (410,530)</u>
Excess (Deficit) Revenues Over Expenditures	58,021		
Unencumbered Cash, Beginning	<u>364,203</u>		
Unencumbered Cash, Ending	<u>\$ 422,224</u>		

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

CITY OF ST. MARYS, KANSAS
COUNTY SALES TAX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
County sales tax	\$ 392,437	\$ 380,000	\$ 12,437
Other revenue	9,101	-	9,101
Interest on idle funds	5,212	625	4,587
Total Receipts	<u>406,750</u>	<u>\$ 380,625</u>	<u>\$ 26,125</u>
Expenditures			
Transfer to Golf Course Fund	30,000	\$ 30,000	\$ -
Transfer to General Fund	195,000	195,000	-
Floodplain	(2,685)	-	(2,685)
Miscellaneous	3,184	-	3,184
Lakeview dam improvements	-	1,500	(1,500)
Riverside Park bathrooms	-	5,000	(5,000)
Streetlights	24,947	-	24,947
Armory improvements	-	1,500	(1,500)
Bertrand Avenue sidewalk	66,080	40,000	26,080
Sidewalk repair program	588	5,000	(4,412)
Storm siren maintenance	-	3,000	(3,000)
CCLIP 2018/2019	-	353,069	(353,069)
Budgeted capital reserve	26,898	-	26,898
Total Expenditures	<u>344,012</u>	<u>\$ 634,069</u>	<u>\$ (290,057)</u>
Excess (Deficit) Revenues Over Expenditures	62,738		
Unencumbered Cash, Beginning	<u>111,742</u>		
Unencumbered Cash, Ending	<u>\$ 174,480</u>		

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

CITY OF ST. MARYS, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Revenues			
Special assessments	\$ 37,697	\$ 28,000	\$ 9,697
Transfers in	-	2,142	(2,142)
	<u>37,697</u>	<u>30,142</u>	<u>7,555</u>
Total Revenues	<u>37,697</u>	<u>\$ 30,142</u>	<u>\$ 7,555</u>
Expenditures			
Principal payments	35,000	\$ 35,000	\$ -
Interest payments	1,190	1,190	-
Transfer to General Fund	49,030	49,030	-
	<u>85,220</u>	<u>\$ 85,220</u>	<u>\$ -</u>
Total Expenditures	<u>85,220</u>	<u>\$ 85,220</u>	<u>\$ -</u>
Excess (Deficit) Revenues Over Expenditures	(47,523)		
Unencumbered Cash, Beginning	<u>51,807</u>		
Unencumbered Cash, Ending	<u>\$ 4,284</u>		

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

CITY OF ST. MARYS, KANSAS
SEWER SERVICE DEBT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Transfer from Sewer Utility Fund	\$ 233,418	\$ 233,418	\$ -
Total Receipts	<u>233,418</u>	<u>\$ 233,418</u>	<u>\$ -</u>
Expenditures			
Principal	208,600	\$ 208,600	\$ -
Interest	23,040	23,040	-
Service fee	<u>1,778</u>	<u>1,778</u>	<u>-</u>
Total Expenditures	<u>233,418</u>	<u>\$ 233,418</u>	<u>\$ -</u>
Excess (Deficit) Revenues Over Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

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

CITY OF ST. MARYS, KANSAS
POLICE CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>
Receipts	
Court assessments	\$ 1,363
Youth program donations	985
Other revenue	5,231
Transfer from General Fund	<u>22,000</u>
Total Receipts	<u>29,579</u>
Expenditures	
Equipment reserve	<u>69,363</u>
Total Expenditures	<u>69,363</u>
Excess (Deficit) Revenues Over Expenditures	(39,784)
Unencumbered Cash, Beginning	<u>91,551</u>
Unencumbered Cash, Ending	<u><u>\$ 51,767</u></u>

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

CITY OF ST. MARYS, KANSAS
FACILITIES CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>
Receipts	
Other revenue	<u>\$ 730</u>
Total Receipts	<u>730</u>
Expenditures	
Equipment reserve	<u>-</u>
Total Expenditures	<u>-</u>
Excess (Deficit) Revenues Over Expenditures	730
Unencumbered Cash, Beginning	<u>6,853</u>
Unencumbered Cash, Ending	<u><u>\$ 7,583</u></u>

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

CITY OF ST. MARYS, KANSAS
REFUSE CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>
Receipts	
Interest on idle funds	<u>\$ 9</u>
Total Receipts	<u>9</u>
Expenditures	
Equipment reserve	<u>-</u>
Total Expenditures	<u>-</u>
Excess (Deficit) Revenues Over Expenditures	9
Unencumbered Cash, Beginning	<u>5,233</u>
Unencumbered Cash, Ending	<u><u>\$ 5,242</u></u>

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

CITY OF ST. MARYS, KANSAS
ELECTRIC CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

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

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

CITY OF ST. MARYS, KANSAS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
City services sold	\$ 2,234,531	\$ 2,175,000	\$ 59,531
Connections	600	501	99
Labor/material/equipment	6,325	3,000	3,325
Pole contracts	2,312	1,812	500
Penalty charges	5,977	4,500	1,477
Other revenue	4,219	4,200	19
Reimbursed expenses	335	-	335
Money market interest	921	500	421
Certificate of deposit interest	8,327	1,000	7,327
Interest - electric plant reserve	6,961	150	6,811
Total Receipts	<u>2,270,508</u>	<u>\$ 2,190,663</u>	<u>\$ 79,845</u>
Expenditures			
Personal services	308,128	\$ 347,214	\$ (39,086)
Operating services	1,720,352	1,890,276	(169,924)
Capital improvements	<u>-</u>	<u>140,788</u>	<u>(140,788)</u>
Total Expenditures	<u>2,028,480</u>	<u>\$ 2,378,278</u>	<u>\$ (349,798)</u>
Excess (Deficit) Revenues Over Expenditures	242,028		
Unencumbered Cash, Beginning	<u>405,896</u>		
Unencumbered Cash, Ending	<u>\$ 647,924</u>		

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

CITY OF ST. MARYS, KANSAS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
City services sold	\$ 300,126	\$ 291,000	\$ 9,126
Connection charges	1,000	1,000	-
Labor/material/equipment	3,065	1,000	2,065
Penalty charges	1,023	800	223
Other revenue	6	6,000	(5,994)
Certificate of deposit interest	3,008	-	3,008
Interest on idle funds	162	300	(138)
Total Receipts	<u>308,390</u>	<u>\$ 300,100</u>	<u>\$ 8,290</u>
Expenditures			
Personal services	146,976	\$ 169,334	\$ (22,358)
Operating expenses	104,006	115,206	(11,200)
Capital improvements	-	65,859	(65,859)
Principal	26,782	26,782	-
Interest	11,476	11,476	-
Total Expenditures	<u>289,240</u>	<u>\$ 388,657</u>	<u>\$ (99,417)</u>
Excess (Deficit) Revenues Over Expenditures	19,150		
Unencumbered Cash, Beginning	<u>79,738</u>		
Unencumbered Cash, Ending	<u>\$ 98,888</u>		

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

CITY OF ST. MARYS, KANSAS
SEWER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
City services sold	\$ 456,372	\$ 455,000	\$ 1,372
Connection charge	2,000	-	2,000
Penalty charges	1,614	1,400	214
Other revenue	26,202	-	26,202
Interest on idle funds	275	225	50
	<u>486,463</u>	<u>456,625</u>	<u>29,838</u>
Total Receipts	<u>486,463</u>	<u>\$ 456,625</u>	<u>\$ 29,838</u>
Expenditures			
Personal services	183,663	\$ 192,752	\$ (9,089)
Operating services	157,265	90,369	66,896
Capital improvements	-	118,493	(118,493)
Transfer to Sewer Service Debt Reserve Fund	233,418	233,418	-
Transfer to Sewer CIF Fund	-	22,000	(22,000)
	<u>574,346</u>	<u>\$ 657,032</u>	<u>\$ (82,686)</u>
Total Expenditures	<u>574,346</u>	<u>\$ 657,032</u>	<u>\$ (82,686)</u>
Excess (Deficit) Revenues Over Expenditures	(87,883)		
Unencumbered Cash, Beginning	<u>216,176</u>		
Unencumbered Cash, Ending	<u>\$ 128,293</u>		

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

CITY OF ST. MARYS, KANSAS
GOLF COURSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Greens fees	\$ 10,967	\$ 24,000	\$ (13,033)
Season passes	11,250	22,000	(10,750)
Concessions	3,339	18,000	(14,661)
Cart rental receipts	6,751	17,101	(10,350)
Cart path	165	229	(64)
Cart shed	5,375	9,250	(3,875)
Merchandise	495	1,245	(750)
Facility rental	685	3,045	(2,360)
USD 321 agreement	5,270	4,500	770
Other revenue	230	2,300	(2,070)
Transfer from County Sales Tax Fund	30,000	30,000	-
Benefit revenue	-	754	(754)
	<u>74,527</u>	<u>\$ 132,424</u>	<u>\$ (57,897)</u>
Expenditures			
Personal services	51,387	\$ 83,425	\$ (32,038)
Operating expenses	21,232	71,832	(50,600)
Transfer to Debt Service Fund	-	2,142	(2,142)
Miscellaneous golf benefit	-	1,525	(1,525)
	<u>72,619</u>	<u>\$ 158,924</u>	<u>\$ (86,305)</u>
Excess (Deficit) Revenues Over Expenditures	1,908		
Unencumbered Cash, Beginning	<u>504</u>		
Unencumbered Cash, Ending	<u>\$ 2,412</u>		

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

CITY OF ST. MARYS, KANSAS
REFUSE UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts			
Charges for services	\$ 214,531	\$ 225,788	\$ (11,257)
Penalty charges	654	500	154
Refuse permits	3,680	24,000	(20,320)
Other revenue	28,044	3,000	25,044
	<u>246,909</u>	<u>\$ 253,288</u>	<u>\$ (6,379)</u>
Total Receipts	<u>246,909</u>	<u>\$ 253,288</u>	<u>\$ (6,379)</u>
Expenditures			
Personal services	15,359	\$ 16,248	\$ (889)
Operating expenses	234,524	236,323	(1,799)
Capital improvements	-	11,793	(11,793)
	<u>249,883</u>	<u>\$ 264,364</u>	<u>\$ (14,481)</u>
Total Expenditures	<u>249,883</u>	<u>\$ 264,364</u>	<u>\$ (14,481)</u>
Excess (Deficit) Revenues Over Expenditures	(2,974)		
Unencumbered Cash, Beginning	<u>16,037</u>		
Unencumbered Cash, Ending	<u>\$ 13,063</u>		

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

CITY OF ST. MARYS, KANSAS
 AGENCY FUNDS
 SUMMARY OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Customer Deposits	\$ 23,965	\$ 592	\$ (24,557)	\$ -
Municipal Court ADSAP	15	1,000	(1,000)	15
Municipal Court	<u>2,836</u>	<u>25,855</u>	<u>(27,497)</u>	<u>1,194</u>
Total Agency Funds	<u>\$ 26,816</u>	<u>\$ 27,447</u>	<u>\$ (53,054)</u>	<u>\$ 1,209</u>

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