

**CITY OF WILSON, Kansas**

**FINANCIAL STATEMENT  
AND INDEPENDENT AUDITORS' REPORT**

**For the Year Ended December 31, 2020**

**CITY OF WILSON**  
**Wilson, Kansas**

**For the Year Ended December 31, 2020**

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# GUDENKAUF & MALONE, INC.

## Shareholder

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## Shareholder

James Malone, CPA

### INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council  
City of Wilson, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Wilson, Kansas, a Municipality, 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 A; 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.

#### *Auditors' 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 from material misstatement.

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

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

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

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A 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 of 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 Wilson 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 Wilson 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 A.

*Other Matters*

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis of receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget; individual fund schedules of regulatory basis receipts and expenditures-actual and budget; and 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 A.

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Wilson, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated March 6, 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 <https://www.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, 2020 (Schedule 2 as listed in the table of contents) is presented for 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 A.



Gudenkauf & Malone, Inc.

April 21, 2021

## CITY OF WILSON, KANSAS

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payables	Ending Cash Balance
Governmental Type Funds:						
General Fund	\$ 90,975	\$ 731,377	\$ 708,029	\$ 114,323	\$ 76,052	\$ 190,375
Special Purpose Funds:						
Library	797	24,500	21,431	3,866	624	4,490
Special Street	13,948	59,999	-	73,947	-	73,947
Special Rural Fire	7,526	20,212	16,282	11,456	2,526	13,982
Special Parks and Recreation	11,682	1,216	1,045	11,853	-	11,853
Capital Improvement	92,413	63,941	39,620	116,734	-	116,734
Fire Equipment Replacement	57,744	27,568	9,707	75,605	-	75,605
Water Repair	156,213	31,465	107,932	79,746	63,493	143,239
Municipal Equipment Reserve	203,839	24,309	30,734	197,414	7,570	204,984
Sewer Reserve	30,786	29,553	32,248	28,091	-	28,091
Diversion Fund	1,502	100	250	1,352	-	1,352
Travel & Tourism	1,184	3,904	-	5,088	-	5,088
Emergency Preparedness	1,021	-	390	631	-	631
Special Recreation Projects	823	-	-	823	-	823
	579,478	286,767	259,639	606,606	74,213	680,819
Business Funds:						
Sewer Utility	26,166	127,049	98,845	54,370	2,750	57,120
Water Utility	21,813	129,079	137,943	12,949	3,196	16,145
	47,979	256,128	236,788	67,319	5,946	73,265
Trust Funds:						
Cemetery	31,286	34	-	31,320	-	31,320
Cemetery Endowment	9,238	500	-	9,738	-	9,738
	40,524	534	-	41,058	-	41,058
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 758,956</u>	<u>\$ 1,274,806</u>	<u>\$ 1,204,456</u>	<u>\$ 829,306</u>	<u>\$ 156,211</u>	<u>\$ 985,517</u>
Composition of Cash:						
				Checking Account		\$ 82,915
				Savings Account		726,312
				Petty Cash		376
				Certificates of Deposit		225,586
				Total Cash		1,035,189
				Agency Funds Per Schedule 3		(49,672)
The notes to the financial statement are an integral part of this statement.				Total Reporting Entity (Excluding Agency Funds)		<u>\$ 985,517</u>

CITY OF WILSON  
Wilson, Kansas  
Notes to Financial Statement  
Year Ended December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

The City of Wilson, located in north central Kansas, in Ellsworth County, was incorporated in 1883. The City has a population of over 700 with roots in Czech heritage.

The City of Wilson is a municipal corporation governed under the Mayor-Council form of government. Wilson engages in a range of municipal services including general government administration, public safety and administration of justice, transportation and environmental services, community development and recreation activities.

The regulatory financial statement presents the City of Wilson, Kansas (the Municipality) and does not include any Related Municipal Entities.

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.

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.).

CITY OF WILSON

Wilson, Kansas

Notes to Financial Statement

Year Ended December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.).

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the 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 the following special purpose funds:

Municipal Equipment Reserve Fund  
Fire Equipment Replacement Fund  
Water Repair Fund  
Emergency Preparedness Fund

Diversion Fund  
Sewer Reserve Fund  
Special Recreation Projects Fund  
Travel & Tourism Fund

CITY OF WILSON  
Wilson, Kansas  
Notes to Financial Statement  
Year Ended December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

Reimbursements

The City of Wilson 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 of accounting.

Property Tax

The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County appraiser annually determines assessed valuations based on real estate transactions recorded by the Register of Deeds and personal property transactions reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Property taxes are assessed on a calendar year basis and become a lien on property on November 1 of each year. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent.

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Consequently, current year property tax receivables are not available as a resource that can be used to finance the current operation of the City and therefore are not susceptible to accrual.

Undistributed taxes from the prior year levy are recognized as income in the current year. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statement taken as a whole.

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

The City of Wilson is not aware of any non-compliance with Kansas statutes.

NOTE C – 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.



CITY OF WILSON

Wilson, Kansas

Notes to Financial Statement

Year Ended December 31, 2020

NOTE C – DEPOSITS AND INVESTMENTS - CONTINUED

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

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

*Custodial credit risk - deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City had no designated "peak periods." All deposits were legally secured at December 31, 2020.

At December 31, 2020 the City's carrying amount of deposits was \$1,035,189 and the bank balance was \$1,041,260. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance, \$541,260 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 D - INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Capital Improvement	KSA 12-1,118	\$ 18,986
General	Fire Equipment Replacement	KSA 12-1,117	22,000
General	Municipal Equipment Reserve	KSA 12-1,117	24,000
General	Special Street	KSA 12-1,118	41,000
Water Utility	Capital Improvement	KSA 12-1,118	22,335
Water Utility	Water Repair	KSA 12-825d	30,902
Water Utility	General	KSA 12-825d	15,372
Sewer Utility	Sewer Reserve	KSA 12-631o	29,553
Special Rural Fire	Fire Equipment Replacement	KSA 12-1,117	5,000
Sewer Utility	Capital Improvement	KSA 12-1,118	22,122

NOTE E – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

CITY OF WILSON

Wilson, Kansas

Notes to Financial Statement

Year Ended December 31, 2020

NOTE E – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - CONTINUED

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 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.

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

Compensated Absences

The City's vacation policy permits employees to earn from 5 days (40 hours) to 20 days (160 hours) of paid vacation per year, depending on years of employment. No more than 30 days (240 hours) can be carried over to the next year. Upon separation from employment with the City the employee is entitled to all earned vacation, unless exceptions are met.

Sick leave is earned at a rate of one (1) eight-hour work day for each calendar month. For employees hired on or before March 3, 2008, there is no limit to the amount of sick leave that can be carried over to the next year. For employees hired after March 3, 2008, employees can carry over 80 days (640 hours) of sick leave. All sick days in excess of the 80 days are bought back by the City at the end of the year. Upon retirement, death, or honorable termination, the City will pay for all unused sick leave accumulated at a rate of one hour of wages for each unused day of sick leave.

The City's employees have accumulated 124 days of sick leave and 40 days of vacation as of December 31, 2020. Accumulated sick leave benefits are estimated at \$2,768 and accumulated vacation benefits are estimated at \$7,143 for a total estimated liability for compensated absences of \$9,911.

NOTE F – DEFINED BENEFIT PENSION PLAN

*Plan Description* – The City of Wilson 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](http://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, and 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 establishes 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.

CITY OF WILSON

Wilson, Kansas

Notes to Financial Statement

Year Ended December 31, 2020

NOTE F – DEFINED BENEFIT PENSION PLAN – CONTINUED

State law provides that the employer contribution rates for KPERS 1, 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 of Wilson were \$16,812 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the City of Wilson's proportionate share of the collective net pension liability reported by KPERS was \$160,190. 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 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 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 at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

NOTE G – CLAIMS AND JUDGMENTS

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has purchased commercial insurance for these potential risks. There were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

NOTE H – RELATED PARTY TRANSACTIONS

In a governmental entity, related parties include members of the governing body, board members, administrative officials, and immediate families of administrative officials, board members, and members of the governing body. Required disclosures on related party transactions do not include compensation arrangements, expense allowances and similar items incurred in the ordinary course of operations. The following are not required to be reported, but are presented for information only.

	<u>2020</u>
Wilson Communications	\$13,160
Darcy Hubka Vopat, a council member	
Is employed by the company	
Wilson Wine & Spirits	40
Dusty Vopat, a spouse of a council member	
is employed by the company	

CITY OF WILSON

Wilson, Kansas

Notes to Financial Statement

Year Ended December 31, 2020

NOTE I – CORONAVIRUS (COVID-19)

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Municipality’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Municipality is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

NOTE J – CRF & CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK’s first round distribution was to local governments in the amount of \$400 million. The Municipality received SPARK funding from Ellsworth County in the amount of \$41,247 during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

NOTE K – SUBSEQUENT EVENTS

In January 2021, the City was notified of a grant received from the Kansas Department of Commerce for Housing Rehabilitation and Demolition for \$300,000.

In January 2021, the City was notified of a loan/grant received from the Kansas Department of Health and Environment in the amount of \$650,000 maximum with up to 30% to be forgiven to aid in the cost of mandatory improvements to the sewer.

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report which is the date at which the financial statement was available to be issued.

**CITY OF WILSON, KANSAS**

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

**NOTE L - LONG-TERM DEBT**

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>KDHE Loans</b>									
Sewer Lagoon	3.11%	2002	\$ 483,958	3/1/2024	\$120,418	\$ -	\$ 28,725	\$ 91,693	\$ 3,523
Water Supply	3.63%	2009	\$ 351,275	8/1/2029	190,566	-	17,133	173,433	6,764
<b>General Obligation Bonds:</b>									
2018-A BI #0247040918342	2.88%	4/2/2018	\$125,000	4/9/2033	118,217	-	6,978	111,239	3,399
2018-B BI #0247040918343	3.38%	4/3/2018	\$75,000	4/9/2033	71,078	-	4,055	67,023	2,399
<b>Total Contractual Indebtedness</b>					<u>\$500,279</u>	<u>\$ -</u>	<u>\$ 56,891</u>	<u>\$ 443,388</u>	<u>\$ 16,085</u>

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

	2021	2022	2023	2024	2025	2026-2030	2031-2033	Total
<b>Principal:</b>								
<b>KDHE Loan</b>								
Sewer Lagoon	\$ 29,626	\$ 30,554	\$ 31,513	\$ -	\$ -	\$ -	\$ -	\$ 91,693
Water Supply	17,761	18,411	19,085	19,785	20,509	77,882	-	173,433
<b>General Obligation Bond</b>								
2018-A BI #0247040918342	7,178	7,385	7,597	7,815	8,040	43,803	29,421	111,239
2019-B BI #0247040918343	4,192	4,334	4,480	4,631	4,787	26,472	18,127	67,023
<b>Total Principal</b>	<u>58,757</u>	<u>60,684</u>	<u>62,675</u>	<u>32,231</u>	<u>33,336</u>	<u>148,157</u>	<u>47,548</u>	<u>443,388</u>
<b>Interest:</b>								
<b>KDHE Loan</b>								
Sewer Lagoon	2,623	1,695	737	-	-	-	-	5,055
Water Supply	6,136	5,485	4,811	4,112	3,387	5,756	-	29,687
<b>General Obligation Bond</b>								
2018-A BI #0247040918342	3,198	2,992	2,779	2,561	2,336	8,078	1,708	23,652
2019-B BI #0247040918343	2,262	2,121	1,974	1,823	1,667	5,798	1,237	16,882
<b>Total Interest</b>	<u>14,219</u>	<u>12,293</u>	<u>10,301</u>	<u>8,496</u>	<u>7,390</u>	<u>19,632</u>	<u>2,945</u>	<u>75,276</u>
<b>Total Principal and Interest</b>	<u>\$ 72,976</u>	<u>\$ 72,977</u>	<u>\$ 72,976</u>	<u>\$40,727</u>	<u>\$ 40,726</u>	<u>\$167,789</u>	<u>\$ 50,493</u>	<u>\$ 518,664</u>

REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION

## CITY OF WILSON, KANSAS

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Type Funds:					
General Funds:					
General	\$ 620,343	\$ 118,577	\$ 738,920	\$ 708,029	\$ (30,891)
Special Purpose Funds:					
Library	23,800	-	23,800	21,431	(2,369)
Special Street	24,000	-	24,000	-	(24,000)
Special Rural Fire	17,000	-	17,000	16,282	(718)
Special Parks and Recreation	14,000	-	14,000	1,045	(12,955)
Business Funds:					
Sewer Utility	99,000	-	99,000	98,845	(155)
Water Utility	138,000	-	138,000	137,943	(57)
Total	<u>\$ 936,143</u>	<u>\$ 118,577</u>	<u>\$ 1,054,720</u>	<u>\$ 983,575</u>	<u>\$ (71,145)</u>

## CITY OF WILSON, KANSAS

## 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)

## GENERAL

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Ad Valorem Tax	\$ 231,918	\$ 232,446	\$ 242,877	\$ (10,431)
Delinquent Tax	5,977	13,388	-	13,388
Motor Vehicle Tax	34,725	33,401	35,004	(1,603)
Recreational Vehicle Tax	833	699	995	(296)
Alcoholic Liquor Local	2,415	2,035	2,372	(337)
Compensating Use Tax	17,095	21,004	15,000	6,004
Sales Tax	82,316	88,111	75,900	12,211
Franchise Tax	56,454	52,582	62,000	(9,418)
Other Taxes	485	1,935	-	1,935
Fees	3,690	5,659	2,950	2,709
Sales and Services	21,132	23,993	21,300	2,693
Refuse Collections	89,615	90,998	90,000	998
Public Transportation	6,828	7,185	5,500	1,685
Donations	-	-	-	-
Special Police	2,340	2,270	-	2,270
Wilson Fire Department	1,000	1,000	-	1,000
Interest on Idle Funds	3,064	2,806	2,000	806
Miscellaneous	2,250	1,889	-	1,889
Grants	5,850	80,853	-	80,853
Special Construction Projects	100	-	-	-
Reimbursed Expenses	13,234	53,751	1,000	52,751
Reimbursement from Special Rural Fire	-	-	-	-
Transfer from Water	15,372	15,372	15,000	372
Total Receipts	596,693	731,377	\$ 571,898	\$ 159,479
Expenditures				
General	119,760	113,982	130,000	(16,018)
Street and Alley	114,986	73,385	115,000	(41,615)
Fire	19,188	15,803	21,000	(5,197)
Recreation	7,506	8,332	18,000	(9,668)
Police	74,755	72,683	65,000	7,683
Parks	14,045	16,945	16,000	945
Cemetery	13,627	18,348	15,000	3,348
Employee Benefits	52,921	50,956	59,000	(8,044)
Refuse				
Contractual Services	89,806	89,789	85,000	4,789



## CITY OF WILSON, KANSAS

## 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)

## GENERAL - Continued

		2020		Variance
	2019 Actual	Actual	Budget	Over Under
Expenditures - Continued				
Accounting and Auditing				
Contractual Services	6,900	6,900	6,900	-
Economic Development				
Appropriation	13,657	11,100	13,857	(2,757)
Public Transportation	6,276	5,243	6,600	(1,357)
Transfer to Municipal Equipment Replacement	24,000	24,000	24,000	-
Transfer to Fire Equipment Replacement	22,000	22,000	22,000	-
Transfer to Capital Improvement	18,986	18,986	18,986	-
Transfer to Special Street	-	41,000	-	41,000
Grant	5,669	113,475	-	113,475
Special Contruction Projects	-	-	4,000	(4,000)
Reimbursed Expenses	7,757	5,102	-	5,102
Total Expenditures	611,839	708,029	620,343	87,686
Adjustment for Qualifying Budget Credit	-	-	118,577	(118,577)
Total Expenditures Subject to Budget	611,839	708,029	\$ 738,920	\$ (30,891)
Receipts Over (Under) Expenditures	(15,146)	23,348		
Unencumbered Cash, Beginning	106,121	90,975		
Unencumbered Cash, Ending	\$ 90,975	\$ 114,323		

## CITY OF WILSON, KANSAS

## 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)

## LIBRARY FUND

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Ad Valorem Tax	\$ 18,196	\$ 20,747	\$ 21,731	\$ (984)
Delinquent Tax	475	1,078	-	1,078
Motor Vehicle Tax	2,730	2,620	2,746	(126)
Recreational Vehicle Tax	65	55	78	(23)
				-
Total Receipts	21,466	24,500	\$ 24,555	\$ (55)
Expenditures				
Personal Services	607	199	1,000	(801)
Contractual Services	16,800	16,800	16,800	-
Commodities	4,488	4,432	6,000	(1,568)
Total Expenditures	21,895	21,431	\$ 23,800	\$ (2,369)
Receipts Over (Under) Expenditures	(429)	3,069		
Unencumbered Cash, Beginning	1,226	797		
Unencumbered Cash, Ending	\$ 797	\$ 3,866		

## CITY OF WILSON, KANSAS

## 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)

## SPECIAL STREET

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
State of Kansas	\$ 20,400	\$ 18,999	\$ 20,560	\$ (1,561)
Transfer from General	-	41,000	-	41,000
Total Receipts	20,400	59,999	\$ 20,560	\$ 39,439
Expenditures				
Commodities	12,030	-	24,000	(24,000)
Total Expenditures	12,030	-	\$ 24,000	\$ (24,000)
Receipts Over (Under) Expenditures	8,370	59,999		
Unencumbered Cash, Beginning	5,578	13,948		
Unencumbered Cash, Ending	\$ 13,948	\$ 73,947		

## CITY OF WILSON, KANSAS

## 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)

## SPECIAL RURAL FIRE

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts				
Township Contracts	\$ 16,180	\$ 20,212	\$ 23,000	\$ (2,788)
Total Receipts	16,180	20,212	\$ 23,000	\$ (2,788)
Expenditures				
Commodities	10,060	9,722	7,000	2,722
Contractual Services	1,610	1,560	5,000	(3,440)
Transfer to Fire Equipment Replacement Fund	5,000	5,000	5,000	-
Total Expenditures	16,670	16,282	\$ 17,000	\$ (718)
Receipts Over (Under) Expenditures	(490)	3,930		
Unencumbered Cash, Beginning	8,016	7,526		
Unencumbered Cash, Ending	\$ 7,526	\$ 11,456		

## CITY OF WILSON, KANSAS

## 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)

## SPECIAL PARKS AND RECREATION

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts				
Donations	\$ 99	\$ 35	\$ -	\$ 35
State of Kansas	2,415	1,181	2,372	(1,191)
Total Receipts	2,514	1,216	\$ 2,372	\$ (1,156)
Expenditures				
Commodities	-	1,045	14,000	(12,955)
Total Expenditures	-	1,045	\$ 14,000	\$ (12,955)
Receipts Over (Under) Expenditures	2,514	171		
Unencumbered Cash, Beginning	9,168	11,682		
Unencumbered Cash, Ending	\$ 11,682	\$ 11,853		

## CITY OF WILSON, KANSAS

## SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

## CAPITAL IMPROVEMENT

	2019 Actual	2020 Actual
Receipts		
Interest	\$ 341	\$ 498
Transfer from General	18,986	18,986
Transfer from Water Utility	22,379	22,335
Transfer from Sewer Utility	11,643	22,122
Total Receipts	53,349	63,941
Expenditures		
Capital	12,125	22,789
Principal	10,706	11,033
Interest	6,125	5,798
Total Expenditures	28,956	39,620
Receipts Over (Under) Expenditures	24,393	24,321
Unencumbered Cash, Beginning	68,020	92,413
Unencumbered Cash, Ending	\$ 92,413	\$ 116,734

## CITY OF WILSON, KANSAS

## SCHEDULE OF RECEIPTS AND EXPENDITURES

## Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

## FIRE EQUIPMENT REPLACEMENT

	2019 Actual	2020 Actual
Receipts		
Interest	\$ 368	\$ 568
Miscellaneous	-	-
Transfer from Special Rural Fire	5,000	5,000
Transfer from General	22,000	22,000
	<u>27,368</u>	<u>27,568</u>
Total Receipts		
	<u>27,368</u>	<u>27,568</u>
Expenditures		
Commodities	-	9,707
Principal	26,057	-
Interest	899	-
	<u>26,956</u>	<u>9,707</u>
Total Expenditures		
	<u>26,956</u>	<u>9,707</u>
Receipts Over (Under) Expenditures	412	17,861
Unencumbered Cash, Beginning	57,332	57,744
	<u>57,332</u>	<u>57,744</u>
Unencumbered Cash, Ending	\$ 57,744	\$ 75,605
	<u><u>\$ 57,744</u></u>	<u><u>\$ 75,605</u></u>

## CITY OF WILSON, KANSAS

## SCHEDULE OF RECEIPTS AND EXPENDITURES

## Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

## WATER REPAIR

	2019 Actual	2020 Actual
Receipts		
Interest	\$ 385	\$ 562
Transfer from Water Utility	33,568	30,903
Total Receipts	33,953	31,465
Expenditures		
Commodities	7,185	84,035
KDHE Interest and Fees	7,369	17,133
KDHE Principal	16,528	6,764
Total Expenditures	31,082	107,932
Receipts Over (Under) Expenditures	2,871	(76,467)
Unencumbered Cash, Beginning	153,342	156,213
Unencumbered Cash, Ending	\$ 156,213	\$ 79,746



## CITY OF WILSON, KANSAS

**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

**MUNICIPAL EQUIPMENT RESERVE**

	2019 Actual	2020 Actual
Receipts		
Interest	\$ 106	\$ 309
Other Income	5,200	-
Transfer from General	<u>24,000</u>	<u>24,000</u>
Total Receipts	<u>29,306</u>	<u>24,309</u>
Expenditures		
Capital Outlay	<u>1,000</u>	<u>30,734</u>
Total Expenditures	<u>1,000</u>	<u>30,734</u>
Receipts Over (Under) Expenditures	28,306	(6,425)
Unencumbered Cash, Beginning	<u>175,533</u>	<u>203,839</u>
Unencumbered Cash, Ending	<u><u>\$ 203,839</u></u>	<u><u>\$ 197,414</u></u>

## CITY OF WILSON, KANSAS

**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

**SEWER RESERVE**

	2019 Actual	2020 Actual
Receipts		
Transfer from Sewer	\$ 36,564	\$ 29,553
Total Receipts	<u>36,564</u>	<u>29,553</u>
Expenditures		
Principal	27,852	28,725
Interest & Fees	<u>4,396</u>	<u>3,523</u>
Total Expenditures	<u>32,248</u>	<u>32,248</u>
Receipts Over (Under) Expenditures	4,316	(2,695)
Unencumbered Cash, Beginning	<u>26,470</u>	<u>30,786</u>
Unencumbered Cash, Ending	<u><u>\$ 30,786</u></u>	<u><u>\$ 28,091</u></u>

## CITY OF WILSON, KANSAS

**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

## DIVERSION FUND

	2019 Actual	2020 Actual
Receipts		
Fees	\$ 200	\$ 100
Total Receipts	200	100
Expenditures		
Commodities	250	250
Total Expenditures	250	250
Receipts Over (Under) Expenditures	(50)	(150)
Unencumbered Cash, Beginning	1,552	1,502
Unencumbered Cash, Ending	<u>\$ 1,502</u>	<u>\$ 1,352</u>

## CITY OF WILSON, KANSAS

## SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

## TRAVEL &amp; TOURISM FUND

	2019 Actual	2020 Actual
Receipts		
Transient Guest Tax	\$ 639	\$ 3,904
Total Receipts	639	3,904
Expenditures	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	639	3,904
Unencumbered Cash, Beginning	545	1,184
Unencumbered Cash, Ending	\$ 1,184	\$ 5,088

## CITY OF WILSON, KANSAS

**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

**EMERGENCY PREPAREDNESS**

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts	<u>\$ -</u>	<u>\$ -</u>
Total Receipts	<u>-</u>	<u>-</u>
Expenditures	<u>-</u>	<u>390</u>
Total Expenditures	<u>-</u>	<u>390</u>
Receipts Over (Under) Expenditures	-	(390)
Unencumbered Cash, Beginning	<u>1,021</u>	<u>1,021</u>
Unencumbered Cash, Ending	<u><u>\$ 1,021</u></u>	<u><u>\$ 631</u></u>

**SPECIAL RECREATION PROJECTS**

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Income	<u>\$ 150</u>	<u>\$ -</u>
Total Receipts	<u>150</u>	<u>-</u>
Expenditures		
Miscellaneous	<u>100</u>	<u>-</u>
Total Expenditures	<u>100</u>	<u>-</u>
Receipts Over (Under) Expenditures	50	-
Unencumbered Cash, Beginning	<u>773</u>	<u>823</u>
Unencumbered Cash, Ending	<u><u>\$ 823</u></u>	<u><u>\$ 823</u></u>

## CITY OF WILSON, KANSAS

## 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)

## SEWER UTILITY

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Sales	\$ 94,585	\$ 127,049	\$ 87,000	\$ 40,049
Miscellaneous	488	-	-	-
Total Receipts	95,073	127,049	\$ 87,000	\$ 40,049
Expenditures				
Personal Services	29,605	28,552	30,000	(1,448)
Contractual Services	9,126	9,344	12,000	(2,656)
Commodities	10,061	9,274	12,000	(2,726)
Transfer to Sewer Reserve	36,564	29,553	32,000	(2,447)
Transfer to Capital Improvement	11,643	22,122	13,000	9,122
Total Expenditures	96,999	98,845	\$ 99,000	\$ (155)
Receipts Over (Under) Expenditures	(1,926)	28,204		
Unencumbered Cash, Beginning	28,092	26,166		
Unencumbered Cash, Ending	\$ 26,166	\$ 54,370		

## CITY OF WILSON, KANSAS

## 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)

## WATER UTILITY

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Receipts				
Sales	\$ 112,281	\$ 112,201	\$ 107,000	\$ 5,201
Meter Fee	14,735	14,680	15,500	(820)
Utility Deposits	900	900	500	400
Miscellaneous	1,438	1,298	1,500	(202)
Total Receipts	129,354	129,079	\$ 124,500	\$ 4,579
Expenditures				
General	29,416	33,858	31,000	2,858
Production	31,129	31,538	36,500	(4,962)
Transmission	2,693	3,937	4,000	(63)
Transfer to General	15,372	15,372	15,000	372
Transfer to Water Repair	33,568	30,903	30,500	403
Transfer to Capital Improvement	22,379	22,335	21,000	1,335
Total Expenditures	134,557	137,943	\$ 138,000	\$ (57)
Receipts Over (Under) Expenditures	(5,203)	(8,864)		
Unencumbered Cash, Beginning	27,016	21,813		
Unencumbered Cash, Ending	\$ 21,813	\$ 12,949		

## CITY OF WILSON, KANSAS

**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)**

**CEMETERY TRUST**

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Interest	<u>\$ 88</u>	<u>\$ 34</u>
Total Receipts	<u>88</u>	<u>34</u>
Expenditures	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	88	34
Unencumbered Cash, Beginning	<u>31,198</u>	<u>31,286</u>
Unencumbered Cash, Ending	<u><u>\$ 31,286</u></u>	<u><u>\$ 31,320</u></u>

**CEMETERY ENDOWMENT**

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts		
Cemetery Lots Sold	<u>\$ 250</u>	<u>\$ 500</u>
Total Receipts	<u>250</u>	<u>500</u>
Expenditures	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	250	500
Unencumbered Cash, Beginning	<u>8,988</u>	<u>9,238</u>
Unencumbered Cash, Ending	<u><u>\$ 9,238</u></u>	<u><u>\$ 9,738</u></u>



## CITY OF WILSON, KANSAS

## SUMMARY OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended December 31, 2020

## AGENCY FUNDS

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Municipal Court	\$ 101	\$ -	\$ -	\$ 101
Czech Festival	<u>47,520</u>	<u>8,705</u>	<u>6,654</u>	<u>49,571</u>
Totals	<u>\$ 47,621</u>	<u>\$ 8,705</u>	<u>\$ 6,654</u>	<u>\$ 49,672</u>