

CITY OF PARSONS, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2020

CITY OF PARSONS, KANSAS

For the Year Ended December 31, 2020

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Commissioners
City of Parsons, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Parsons, Kansas, as of and for the year ended December 31, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 opinion.

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

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Parsons 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 of Parsons 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 Parsons as of December 31, 2020 and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Parsons, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated June 18, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 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 1.

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

May 10, 2021
Chanute, Kansas

CITY OF PARSONS, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add	
					Encumbrances and Accounts Payable	Cash Balance December 31, 2020
General Fund	\$ 433,421.58	\$ 6,651,379.96	\$ 6,756,669.93	\$ 328,131.61	\$ 260,270.04	\$ 588,401.65
Special Purpose Funds:						
Industrial	204,388.17	57,058.36	-	261,446.53	-	261,446.53
Library	-	359,341.07	359,341.07	-	8,891.94	8,891.94
Library Employee Benefits	-	77,399.39	77,399.39	-	1,850.09	1,850.09
Special Highway	195,785.75	249,114.04	316,706.35	128,193.44	23,144.91	151,338.35
Special Parks	31,537.50	16,059.01	37,666.06	9,930.45	-	9,930.45
Special Alcohol	31,885.63	16,059.01	29,000.00	18,944.64	-	18,944.64
Tourism	83,887.91	147,111.35	152,020.77	78,978.49	5,995.66	84,974.15
Drug Seizure	4,239.15	2,448.97	145.95	6,542.17	-	6,542.17
Economic Development Sales Tax	349,430.01	519,871.50	535,253.29	334,048.22	23,021.46	357,069.68
Park Facilities Sales Tax	223,050.21	199,531.04	158,993.79	263,587.46	26,314.20	289,901.66
Street Sales Tax	286,083.09	399,061.98	204,865.67	480,279.40	129,663.24	609,942.64
Public Safety Sales Tax	1,012,460.95	806,183.44	957,280.89	861,363.50	120,644.96	982,008.46
Union Pacific Proceeds	740,510.38	39,283.62	100,000.00	679,794.00	-	679,794.00
Carnegie Building	4,547.45	75.00	-	4,622.45	-	4,622.45
Municipal Auditorium Reserve	47,642.72	377.69	-	48,020.41	-	48,020.41
USDA Loan	-	207,556.74	-	207,556.74	-	207,556.74
Parsons Museum	6,470.27	7,811.92	11,378.45	2,903.74	-	2,903.74
Capital Improvements Reserve	(113,873.78)	1,152,452.23	1,486,917.07	(448,338.62)	63,052.84	(385,285.78)
Municipal Equipment Reserve	52,799.15	37,500.00	52,799.15	37,500.00	-	37,500.00
Community Organizations	3,132.94	-	-	3,132.94	-	3,132.94
Community Revitalization and Development	23,791.17	16,980.09	22,215.30	18,555.96	-	18,555.96
Bond and Interest Funds:						
Bond and Interest	-	883,167.50	883,167.50	-	-	-
Capital Project Funds:						
FCIP Project	-	627,477.82	627,477.82	-	-	-
Business Funds:						
Water Utility	614,203.57	3,191,582.50	2,671,734.11	1,134,051.96	245,031.94	1,379,083.90
CIP Water Reserve	26,398.30	-	14,052.50	12,345.80	100,000.00	112,345.80
Sewer Utility	754,671.19	2,160,403.49	2,057,946.85	857,127.83	49,525.78	906,653.61
COPC CIP Sewer Reserve	20,571.69	-	-	20,571.69	-	20,571.69
Sanitation Utility	221,092.96	1,210,892.27	1,122,125.50	309,859.73	40,414.05	350,273.78
Stormwater Utility	254,178.00	313,274.62	185,781.63	381,670.99	51,853.04	433,524.03

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

Statement 1 (Continued)

CITY OF PARSONS, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add	
					Encumbrances and Accounts Payable	Cash Balance December 31, 2020
Business Funds: (Continued)						
EPA Compliance Utility	\$ 1,214,769.96	\$ 615,243.61	\$ 538,826.30	\$ 1,291,187.27	\$ 31,525.00	\$ 1,322,712.27
Utility Reserve	50,820.00	18,615.00	62,000.00	7,435.00	22,550.00	29,985.00
Equipment Maintenance	57,948.96	227,504.72	242,760.74	42,692.94	5,504.56	48,197.50
Health Insurance Reserve	777,644.10	1,711,326.82	1,549,480.33	939,490.59	92,075.82	1,031,566.41
Trust Funds:						
D.V. Reed Trust	18,885.20	20,506.74	39,000.00	391.94	-	391.94
Oakwood Cemetery						
Perpetual Care	83,040.85	2,250.00	-	85,290.85	-	85,290.85
Total Reporting Entity (Excluding Agency Funds)	\$ 7,715,415.03	\$ 21,944,901.50	\$ 21,253,006.41	\$ 8,407,310.12	\$ 1,301,329.53	\$ 9,708,639.65
Composition of Cash:						
Cash on Hand						\$ 1,300.00
Checking Accounts:						
City Treasurer						1,494,002.93
Arts and Humanities Account.....						6,041.14
Tree Advisory Board Account.....						878.55
Operations Brighter Touch.....						1,814.50
Senior Center Account						26,389.95
COP 150th Anniversary Account						9,247.19
Lake Advisory Board Account						36,134.68
DV Reed Trust Account.....						391.94
Flexible Spending Account.....						324.73
Investments:						
Certificates of Deposit						8,201,869.33
Senior Center Certificates of Deposit						85,949.96
Total Cash						9,864,344.90
Agency Funds Per Schedule 3						(155,705.25)
Total Reporting Entity (Excluding Agency Funds)						\$ 9,708,639.65

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

CITY OF PARSONS, KANSAS

Notes to the Financial Statement For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Parsons, Kansas, (the City) is incorporated as a City of the first class, under the provisions of K.S.A. 13-101 *et seq.* The City operates under a Commission-City Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, electric, water and sewer, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services.

The financial statement and schedules of the City of Parsons, Kansas has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies follow. Note 1 describes how the City's accounting policies differ from generally accepted accounting principles.

Financial Reporting Entity

The City of Parsons, Kansas (the City) is a municipal corporation governed by an elected five member commission. This financial statement presents the City of Parsons, Kansas.

Related Municipal Entity. A related municipal entity is determined by the following criteria. Whether the City exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the City. Related municipal entities are not required to be included in the City's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related municipal entities:

Parsons Public Library

The City of Parsons Library Board operates the City's public library. Acquisition or disposition of real property by the Board must be approved by the City. Separate audited financial statements are available at the Library.

Parsons Housing Authority – The Parsons Housing Authority operates the City's housing projects. The Housing Authority can sue and be sued, and can buy, sell, or lease real property. Bond ordinances must be approved by the City. Separate audited financial statements are available at the Authority.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the City of Parsons, Kansas, for the year of 2020:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types (Continued)

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

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

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

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

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

Basis of Presentation – Regulatory Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Pension Plan

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as cash receipts. In the financial statement and budget schedule comparisons presented in this report, reimbursements and refunds are recorded as cash receipts. The reimbursements are recorded as cash receipts when received by the City Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 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 or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the City. Special assessments paid prior to the issuance of general obligation bonds are recorded as cash receipts in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as cash receipts in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the City bond and interest fund to finance delinquent special assessments receivable.

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, and business funds. Although directory rather than mandatory, the statutes provide for the following timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended December 31, 2020 the City amended the budget for the Sanitation Utility Fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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 projects funds, trust funds, permanent funds, and the following special purpose funds:

- Carnegie Building Fund
- Municipal Auditorium Reserve Fund
- Parsons Museum Fund
- Capital Improvements Reserve Fund
- Municipal Equipment Reserve Fund
- Community Organizations Fund
- USDA Loan Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

As shown in Statement 1, the City was in apparent violation with K.S.A. 10-1,113. The City has obligated expenditures in excess of available monies in the Capital Improvements Reserve Fund, however, K.S.A 10-1,116 provides that under certain situations, the funds can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. This fund met the criteria under the statutes and therefore, is deemed not to be in violation of the Kansas cash basis law. As shown in Schedule 1, the City was in compliance with Kansas budget laws.

The City was in apparent violation of K.S.A. 10-130, which required bond payments to be remitted to the state fiscal agency at least 20 days before the redemption of such bonds and the payment of the interest thereon. In apparent violation of K.S.A. 10-130, one bond payment was received by the Office of the State Treasurer eleven days prior to the redemption date.

Management is not aware of any other statutory violations.

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

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

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

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

Deposits: At year-end, the City's carrying amount of deposits was \$9,863,044.90 and the bank balance was \$9,962,151.03. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$756,365.87 was covered by FDIC insurance and \$9,205,785.16 was collateralized with pledged securities held by the pledging financial institutions' agents in the City's name.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Paid With Sales Tax Receipt									
Paid With Utility Receipts									
Series 2012-A	1.15-2.30%	February 1, 2012	\$ 9,175,000.00	August 1, 2025	\$ 2,560,000.00	-	\$ (640,000.00)	\$ 1,920,000.00	\$ 49,262.50
Paid With State Fuel Tax									
Series 2013	1.00-2.00%	January 2, 2013	2,500,000.00	September 1, 2028	1,595,000.00	-	(165,000.00)	1,430,000.00	28,905.00
KDHE Loans:									
Kansas Water Pollution Control	2.94%	October 31, 2003	7,100,000.00	September 1, 2025	2,603,483.50	-	(402,880.20)	2,200,603.30	73,602.84
EPA Compliance (C20-1957-02)	2.23%	November 15, 2012	6,323,886.00	September 1, 2034	4,630,989.33	-	(315,508.91)	4,315,480.42	101,521.85
Capital Leases:									
2017 COP Series A & B	2.27 to 3.50%	April 12, 2017	3,420,000.00	October 1, 2022	1,785,000.00	-	(580,000.00)	1,205,000.00	47,477.62
Fire Trucks	2.440%	January 22, 2014	1,607,751.45	May 14, 2021	368,273.13	-	(245,811.33)	122,461.80	7,674.37
Street Sweeper	3.520%	April 9, 2019	70,146.38	January 15, 2021	52,633.90	-	(34,782.04)	17,851.86	1,555.28
Total Contractual Indebtedness					\$ 13,595,379.86	-	\$ (2,383,982.48)	\$ 11,211,397.38	\$ 309,999.46

4. LONG-TERM DEBT (Continued)

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

Issue	2021	2022	2023	2024	2025	2026-2030	2031-2034	Less Proceeds not Drawndown	Total
Principal									
General Obligation Bonds									
Series 2012-A	\$ 730,000.00	\$ 385,000.00	\$ 395,000.00	\$ 410,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,920,000.00
Series 2013	165,000.00	170,000.00	170,000.00	175,000.00	180,000.00	570,000.00	-	-	1,430,000.00
Revolving Loans									
Kansas Water Pollution Control	414,811.93	427,097.04	439,745.98	452,769.52	466,178.83	-	-	-	2,200,603.30
EPA Compliance	307,429.93	314,323.83	321,372.33	328,578.89	335,947.05	1,796,171.97	1,345,544.03	(433,887.61)	4,315,480.42
Capital Leases									
COP Series A & B	595,000.00	610,000.00	-	-	-	-	-	-	1,205,000.00
Fire Trucks	122,461.80	-	-	-	-	-	-	-	122,461.80
Street Sweeper	17,851.86	-	-	-	-	-	-	-	17,851.86
Total Principal Payments	2,352,555.52	1,906,420.87	1,326,118.31	1,366,348.41	982,125.88	2,366,171.97	1,345,544.03	(433,887.61)	11,211,397.38
Interest									
General Obligation Bonds									
Series 2012-A	39,342.50	33,042.50	26,012.50	27,550.00	-	-	-	-	125,947.50
Series 2013	26,925.00	24,450.00	21,900.00	18,500.00	15,000.00	23,000.00	-	-	129,775.00
Revolving Loans									
Kansas Water Pollution Control	61,671.11	49,386.00	36,737.06	23,713.52	10,304.21	-	-	-	181,811.90
EPA Compliance	109,600.83	102,706.93	95,658.43	88,451.87	81,083.71	288,981.83	80,680.09	-	847,163.69
Capital Leases									
COP Series A & B	31,967.41	16,184.72	-	-	-	-	-	-	48,152.13
Fire Trucks	3,253.04	-	-	-	-	-	-	-	3,253.04
Street Sweeper	316.77	-	-	-	-	-	-	-	316.77
Total Interest Payments	273,076.66	225,770.15	180,307.99	158,215.39	106,387.92	311,981.83	80,680.09	-	1,336,420.03
Total Principal and Interest	\$ 2,625,632.18	\$ 2,132,191.02	\$ 1,506,426.30	\$ 1,524,563.80	\$ 1,088,513.80	\$ 2,678,153.80	\$ 1,426,224.12	\$ (433,887.61)	\$ 12,547,817.41

5. CAPITAL LEASE OBLIGATIONS

The City has entered into a capital lease agreement in order to provide for the altering, improving and equipping of certain public buildings and to make certain energy conservation and management improvements to existing city utilities and public infrastructure. Payments are made on April 1 and October 1, including interest ranging from 2.27-3.50%. Final maturity of the lease is October 1, 2022. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2021	\$ 626,967.41
2022	626,184.72
	<u>1,253,152.13</u>
Less imputed interest	<u>(48,152.13)</u>
Net Present Value of Minimum Lease Payments	1,205,000.00
Less: Current Maturities	<u>(595,000.00)</u>
Long-Term Capital Lease Obligations	<u>\$ 610,000.00</u>

The City has entered into a capital lease agreement in order to purchase a pumper truck and a platform truck with all necessary tools and equipment. Payments are made semiannually, including interest rate of 2.476%. Final maturity of the lease is May 14, 2021. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2021	\$ 125,714.84
	<u>125,714.84</u>
Less imputed interest	<u>(3,253.04)</u>
Net Present Value of Minimum Lease Payments	122,461.80
Less: Current Maturities	<u>(122,461.80)</u>
Long-Term Capital Lease Obligations	<u>\$ 0.00</u>

The City has entered into a capital lease agreement in order to purchase a street sweeper. Payments are made semiannually, including interest rate of 3.52%. Final maturity of the lease is January 15, 2021. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2021	\$ 18,168.63
	<u>18,168.63</u>
Less imputed interest	<u>(316.77)</u>
Net Present Value of Minimum Lease Payments	17,851.86
Less: Current Maturities	<u>(17,851.86)</u>
Long-Term Capital Lease Obligations	<u>\$ 0.00</u>

6. OPERATING LEASES

As of December 31, 2020 the City has entered into a number of operating leases for the placement of billboard advertisements on a month to month basis, a postage machine on a quarter to quarter basis, and various types of heavy equipment, some of which for one year and some for multiple years. Lease expense for the year ended December 31, 2020, was \$68,561.90 Under the current lease agreements, the future minimum rental payments are as follows:

2021	\$	36,150.48
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7. ECONOMIC DEVELOPMENT BONDS

The City has entered into various agreements to induce businesses to locate or expand operations in Parsons, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2020, there were three industrial revenue bond issues with principal balances due totaling \$34,807,592.00.

8. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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, KPERS 2, KPERS 3 and KP&F 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 KPERS and 21.93% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City were \$307,913.63 for KPERS and \$441,578.55 for KP&F for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the (non-school municipality)'s proportionate share of the collective net pension liability reported by KPERS was \$2,802,850.00 and \$4,416,517.00 for KP&F. 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 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 publically available on the website at www.kpers.org or can be obtained as described above.

9. **CAPITAL PROJECTS**

The following is a summary of capital project authorizations and expenditures to date:

<u>PROJECT NAME</u>	<u>AUTHORIZED</u>	<u>EXPENDED THRU 12/31/20</u>	<u>ESTIMATED COMPLETION</u>
Morgan Street Reconstruction	\$ 155,487.00	155,487.00	Completed
Asphalt Street Improvements	356,946.70	272,532.11	2021
Epoxy Coated Steel Storage Tank			
Water Treatment Plant	288,303.00	0.00	2021
Swimming Pool Improvements	267,530.00	136,685.70	2021
US HWY59/Broadway to Clark	1,918,290.82	1,014,909.53	2021
Parsons Tri-City Airport			
Taxiway Construction	888,932.50	0.00	2021
US 59 Pavement Restoration Imp.	1,346,823.00	0.00	2021
CDBG Storm Water Project	474,000.00	0.00	2021
Wastewater Park Flow Pump Station	578,000.00	0.00	2021
Concrete Street Resurfacing – 1400 Morgan	129,080.32	51,494.24	2021

10. **NOTES RECEIVABLE AND LOANS RECEIVABLE**

The City has established a Sales Tax Economic Development Revolving Loan Fund. The fund is the recipient of money paid back to the City of Parsons by industries which received Community Development Block Grants in earlier years. As repayment is made by these industries, the City makes loans to other qualifying industries. The loans due to the City at December 31, 2020, through the Sales Tax Economic Development Revolving Loan Fund were \$261,745.27.

These notes receivable are not reflected in these regulatory basis financial statements of the City of Parsons, Kansas.

The City has made Community Development Loans through the Community Development Fund. The fund was the recipient of various HUD Grants in earlier years. Loans made with these monies are repaid and the City makes additional development loans from these repayments. The Community Development loan due to the City at December 31, 2020 was \$1,745.95.

The City has entered into a real estate contract as the seller for a tract of land located in the city. The buyer, APEX Wood Products, has agreed to pay the city \$100,000.00, due four years from the date of closing, or December 18, 2023. The real estate contract receivable due to the City at December 31, 2020 is as follows:

Apex Woods	\$ 100,000.00
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These loans and note receivable are not reflected in these regulatory basis financial statements of the City of Parsons, Kansas.

11. **OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

Death and Disability Other Post-Employment Benefits

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.

11. **OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

Compensated Absences:

All full-time employees of the City with one year of employment are eligible for vacation benefits in varying annual amounts. Full time employees will be granted paid vacation time according to the following schedules:

Years Continuous Employment:	1-7	8-14	15+
Days Granted per Year:	12	15	18
Maximum Days Accrued	17	20	23

Vacation hours for sworn police officers:

Years Continuous Employment:	1-7	8-14	15+
Days Granted per Year:	12	15	18
Maximum Days Accrued	17	20	23

Vacation hours for firefighters:

Years Continuous Employment:	1-7	8-14	15+
Shifts Granted per Year:	5	7	9
Maximum Shifts Accrued	7	9	11

In the event of termination, an employee may in the discretion of the City Manager be compensated for unused vacation leave.

Sick leave accrues to all full-time employees at the rate of 3.69 hours per pay period to a maximum of 1,040 hours. Regular full time firefighters will accumulate sick leave at the rate of 4.89 hours per pay period to a maximum of 1,378 hours. Regular full time police officers will accrue sick leave at the rate of 3.81 hours per pay period to a maximum of 1,112 hours. Employees who terminate by other than retirement will not be paid for accumulated sick leave. Upon retirement 20% of any remaining sick leave will be paid if the total accrued is at least 40% of the maximum hours allowed.

The City determines a liability for compensated absences when the following conditions are met:

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

In accordance with the above criteria, the City has accrued a liability for annual leave which has been earned, but not taken, by City employees. The estimated liability for accrued annual leave at December 31, 2020, was \$173,362.45 The City has not accrued a liability for sick leave earned, but not taken, by City employees, as the amounts cannot be reasonably estimated.

Other Post-Employment Benefits:

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

11. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

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. There is no cost to the City under this program.

12. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The City manages these risks of loss through the purchase of various insurance policies.

The City has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the City has joined together with other cities in the State to participate in Kansas Municipal Insurance Trust (KMIT), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The City pays annual premium to KMIT for its workers' compensation insurance coverage. The agreement to participate provides that KMIT will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KMIT management.

13. CRF AND 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 Securities (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 CRF (SPARK and CDBG from the Department of Commerce) in the amount of \$438,502.36 during 2020. The Municipality is encouraged to share the CDBG grant amount with local businesses within the Municipality. 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/>.

14. CONTINGENT LIABILITIES

In the normal course of operations, the City receives grant funds from various federal agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

15. INTERFUND TRANSFERS

Operating and residual transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	FCIP Project	K.S.A. 12-1,118	\$ 258,648.36
Special Highway	Bond and Interest	K.S.A. 12-197	193,905.00
Economic Development Sales Tax	FCIP Project	K.S.A. 12-1,118	57,225.98
Economic Development Sales Tax	USDA Loan	K.S.A. 12-197	203,316.54
Economic Development Sales Tax	Union Pacific Proceeds	K.S.A. 12-197	25,000.00
Health Insurance Reserve	General	K.S.A. 79-2934	150,000.00
Water Utility	General	K.S.A. 12-825d	100,000.00
Water Utility	Bond and Interest	K.S.A. 12-825d	672,375.56
Water Utility	FCIP Project	K.S.A. 12-825d	214,032.68
Sewer Utility	General	K.S.A. 12-825d	50,000.00
Sewer Utility	Bond and Interest	K.S.A. 12-825d	16,886.94
Sewer Utility	FCIP Project	K.S.A. 12-825d	97,570.80
Sanitation Utility	General	K.S.A. 12-825d	25,000.00

16. SUBSEQUENT EVENTS

The City evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition in the financial statements. 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 risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020. Future potential impacts include a decline in sales tax collections and utility collections. Our results of operations for full year 2021 may be materially adversely affected.

Additionally, KDOT awarded the City of Parsons \$529,110.00 for the implementation of a bridge deck rehabilitation project and the City will be required to provide a cash match of \$176,370.00 for the project using funds already held by the City.

SUPPLEMENTARY INFORMATION

CITY OF PARSONS, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2020

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures	
				Charged to Current Year Budget	Variance - Over (Under)
General Fund	\$ 7,159,850.00	\$ 161,629.82	\$ 7,321,479.82	\$ 6,756,669.93	\$ (564,809.89)
Special Purpose Funds:					
Industrial	75,000.00	-	75,000.00	-	(75,000.00)
Library	391,360.00	-	391,360.00	359,341.07	(32,018.93)
Library Employee Benefits	80,678.00	-	80,678.00	77,399.39	(3,278.61)
Special Highway	333,905.00	-	333,905.00	316,706.35	(17,198.65)
Special Parks	38,000.00	-	38,000.00	37,666.06	(333.94)
Special Alcohol	30,000.00	-	30,000.00	29,000.00	(1,000.00)
Tourism	172,500.00	-	172,500.00	152,020.77	(20,479.23)
Drug Seizure	6,652.00	-	6,652.00	145.95	(6,506.05)
Economic Development Sales Tax	531,493.00	59,057.48	590,550.48	535,253.29	(55,297.19)
Park Facilities Sales Tax	300,000.00	-	300,000.00	158,993.79	(141,006.21)
Street Sales Tax	470,000.00	-	470,000.00	204,865.67	(265,134.33)
Public Safety Sales Tax	1,269,000.00	-	1,269,000.00	957,280.89	(311,719.11)
Union Pacific Proceeds	100,000.00	-	100,000.00	100,000.00	-
Community Revitalization and Development	30,000.00	-	30,000.00	22,215.30	(7,784.70)
Bond and Interest Funds:					
Bond and Interest	883,167.00	-	883,167.00	883,167.50	0.50
Business Funds:					
Water Utility	3,091,050.00	20,924.56	3,111,974.56	2,671,734.11	(440,240.45)
Sewer Utility	2,197,800.00	586.96	2,198,386.96	2,057,946.85	(140,440.11)
Sanitation Utility	1,165,650.00	-	1,165,650.00	1,122,125.50	(43,524.50)
Stormwater Utility	317,500.00	-	317,500.00	185,781.63	(131,718.37)
EPA Compliance Utility	1,120,000.00	-	1,120,000.00	538,826.30	(581,173.70)

CITY OF PARSONS, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Ad Valorem Property Tax	\$ 2,328,172.48	\$ 2,274,443.88	\$ 2,490,176.00	\$ (215,732.12)
Delinquent Tax	92,393.84	107,058.44	70,000.00	37,058.44
Motor Vehicle Tax	306,532.48	307,822.91	311,874.00	(4,051.09)
Commercial Vehicle Tax	5,988.95	6,490.66	5,680.00	810.66
Recreational Vehicle Tax	2,422.34	2,470.03	2,222.00	248.03
16-20M Truck Tax	392.16	403.49	320.00	83.49
Watercraft Tax	-	-	834.00	(834.00)
Sales Tax	2,053,889.50	2,244,859.46	2,085,000.00	159,859.46
Franchise Taxes	962,809.04	861,990.40	1,058,500.00	(196,509.60)
In Lieu of Taxes	1,387.09	1,846.89	9,866.00	(8,019.11)
Special Assessments	31,966.51	16,370.48	35,000.00	(18,629.52)
Neighborhood Revitalization Rebate	(66,860.80)	-	-	-
Intergovernmental				
Local Alcoholic Liquor Tax	26,722.45	16,058.99	24,585.00	(8,526.01)
Federal Grant - Step	2,540.24	1,813.43	-	1,813.43
State Grant - Hwy Lane Maint.	49,802.09	62,252.83	37,000.00	25,252.83
Licenses and Permits				
Licenses, Permits & Fees	21,362.15	24,743.90	20,000.00	4,743.90
Charges for Services				
Cemetery Permits/Deeds	11,100.00	14,875.00	9,500.00	5,375.00
Fire Contracts	9,600.00	7,288.00	7,000.00	288.00
Park Fees	9,010.00	5,230.00	8,000.00	(2,770.00)
Auditorium Receipts	7,461.00	1,451.00	10,000.00	(8,549.00)
Vehicle Inspections	10,160.00	5,396.50	-	5,396.50
Fines, Forfeitures and Penalties				
Fines	185,318.36	129,677.40	218,350.00	(88,672.60)
Use of Money and Property				
Interest	60,955.45	29,772.53	50,000.00	(20,227.47)
Rental Income	30,460.00	29,995.00	30,600.00	(605.00)
Other Receipts				
Neighborhood Revitalization	325.00	425.00	300.00	125.00
Reimbursed Expense	143,186.28	161,629.82	228,547.00	(66,917.18)
Money from Other Entities	34,739.16	12,013.92	25,000.00	(12,986.08)
Miscellaneous	422.71	-	5,000.00	(5,000.00)

CITY OF PARSONS, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts (Continued)				
Operating Transfers from:				
Health Insurance Reserve Fund	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00
Water Utility Fund	50,000.00	100,000.00	100,000.00	-
Sewer Utility Fund	25,000.00	50,000.00	50,000.00	-
Sanitation Utility Fund	25,000.00	25,000.00	25,000.00	-
Total Receipts	6,422,258.48	6,651,379.96	\$ 6,918,354.00	\$ (266,974.04)
Expenditures				
General Administrative Services				
Personal Services	103,896.70	108,198.59	\$ 104,300.00	\$ 3,898.59
Contractual Services	824,063.38	731,084.09	780,400.00	(49,315.91)
Commodities	39,550.52	35,293.78	30,600.00	4,693.78
Capital Outlay	-	-	1,000.00	(1,000.00)
City Manager				
Personal Services	222,763.29	219,546.78	233,800.00	(14,253.22)
Contractual Services	23,265.25	93,537.81	74,600.00	18,937.81
Commodities	8,474.23	8,589.32	4,500.00	4,089.32
Legal and Court				
Personal Services	86,848.63	94,705.50	89,600.00	5,105.50
Contractual Services	65,344.62	27,929.12	62,650.00	(34,720.88)
Commodities	990.12	2,424.34	1,300.00	1,124.34
Capital Outlay	1,285.58	-	-	-
Engineering				
Personal Services	126,557.25	107,137.72	135,000.00	(27,862.28)
Contractual Services	14,618.20	10,939.00	16,300.00	(5,361.00)
Commodities	6,109.91	3,639.34	3,300.00	339.34
Police				
Personal Services	1,605,713.83	1,587,152.93	1,870,000.00	(282,847.07)
Contractual Services	460,302.52	507,391.91	477,700.00	29,691.91
Commodities	99,856.26	103,203.52	122,200.00	(18,996.48)
Capital Outlay	20,729.55	15,385.48	17,000.00	(1,614.52)
Fire				
Personal Services	925,458.46	1,025,053.02	1,043,000.00	(17,946.98)
Contractual Services	249,909.43	280,236.46	293,600.00	(13,363.54)
Commodities	31,271.72	41,439.61	39,200.00	2,239.61
Street				
Personal Services	307,551.70	339,053.52	362,000.00	(22,946.48)
Contractual Services	192,198.68	194,616.23	170,600.00	24,016.23
Commodities	178,746.19	93,856.00	88,300.00	5,556.00
Capital Outlay	4,059.40	25,557.35	-	25,557.35

CITY OF PARSONS, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Parks				
Personal Services	\$ 278,288.80	\$ 236,152.04	\$ 275,500.00	\$ (39,347.96)
Contractual Services	57,005.38	85,792.66	57,600.00	28,192.66
Commodities	57,279.57	47,389.18	30,700.00	16,689.18
Capital Outlay	2,533.24	-	-	-
Airport				
Contractual Services	76,630.32	78,736.52	92,800.00	(14,063.48)
Commodities	11,398.58	6,660.93	13,000.00	(6,339.07)
Auditorium/Carnegie Arts Center				
Personal Services	189,957.67	190,659.59	188,000.00	2,659.59
Contractual Services	16,672.42	17,128.62	31,600.00	(14,471.38)
Commodities	5,256.58	4,557.88	7,500.00	(2,942.12)
Capital Outlay	1,938.00	6,668.00	-	6,668.00
Cemetery				
Personal Services	142,239.92	133,787.82	148,000.00	(14,212.18)
Contractual Services	24,688.29	24,984.74	23,100.00	1,884.74
Commodities	20,883.04	9,532.17	12,450.00	(2,917.83)
Capital Outlay	110.00	-	-	-
Operating Transfers to				
Capital Improvement				
Reserve Fund	50,000.00	-	-	-
FCIP Project Fund	244,779.90	258,648.36	258,650.00	(1.64)
Total Certified Budget			7,159,850.00	(403,180.07)
Adjustments for Qualifying				
Budget Credits			161,629.82	(161,629.82)
Total Expenditures	6,779,227.13	6,756,669.93	\$ 7,321,479.82	\$ (564,809.89)
Receipts Over(Under) Expenditures	(356,968.65)	(105,289.97)		
Unencumbered Cash, Beginning	790,390.23	433,421.58		
Unencumbered Cash, Ending	\$ 433,421.58	\$ 328,131.61		

CITY OF PARSONS, KANSAS
INDUSTRIAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Ad Valorem Property Tax	\$ 50,385.92	\$ 47,844.18	\$ 52,357.00	\$ (4,512.82)
Delinquent Tax	2,034.27	2,310.68	1,300.00	1,010.68
Motor Vehicle Tax	6,636.74	6,662.05	6,748.00	(85.95)
Commercial Vehicle Tax	129.67	140.45	123.00	17.45
Watercraft Tax	-	-	18.00	(18.00)
Recreational Vehicle Tax	52.46	53.46	48.00	5.46
16-20M Truck Tax	8.47	8.69	7.00	1.69
In Lieu of Taxes	30.02	38.85	214.00	(175.15)
Neighborhood Revitalization Rebate	(1,447.00)	-	-	-
Total Receipts	57,830.55	57,058.36	\$ 60,815.00	\$ (3,756.64)
Expenditures				
General Government Appropriations	-	-	\$ 75,000.00	\$ (75,000.00)
Total Expenditures	-	-	\$ 75,000.00	\$ (75,000.00)
Receipts Over(Under) Expenditures	57,830.55	57,058.36		
Unencumbered Cash, Beginning	146,557.62	204,388.17		
Unencumbered Cash, Ending	\$ 204,388.17	\$ 261,446.53		

CITY OF PARSONS, KANSAS
LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Ad Valorem Property Tax	\$ 309,664.71	\$ 302,690.96	\$ 331,383.00	\$ (28,692.04)
Delinquent Tax	12,111.51	14,216.97	15,978.00	(1,761.03)
Motor Vehicle Tax	40,748.29	40,941.83	41,482.00	(540.17)
Commercial Vehicle Tax	796.13	863.32	756.00	107.32
Watercraft Tax	-	-	111.00	(111.00)
Recreational Vehicle Tax	322.00	328.54	295.00	33.54
16-20M Truck Tax	52.13	53.66	43.00	10.66
In Lieu of Taxes	184.49	245.79	1,312.00	(1,066.21)
Neighborhood Revitalization Rebate	(8,892.95)	-	-	-
Total Receipts	354,986.31	359,341.07	\$ 391,360.00	\$ (32,018.93)
Expenditures				
Culture and Recreation Appropriations	354,986.31	359,341.07	\$ 391,360.00	\$ (32,018.93)
Total Expenditures	354,986.31	359,341.07	\$ 391,360.00	\$ (32,018.93)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

CITY OF PARSONS, KANSAS
LIBRARY EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Ad Valorem Property Tax	\$ 64,429.61	\$ 65,585.66	\$ 71,800.00	\$ (6,214.34)
Delinquent Tax	2,506.54	2,982.66	-	2,982.66
Motor Vehicle Tax	8,484.86	8,518.66	8,628.00	(109.34)
Commercial Vehicle Tax	165.77	179.62	157.00	22.62
Watercraft Tax	-	-	23.00	(23.00)
Recreational Vehicle Tax	67.03	68.36	61.00	7.36
16-20M Truck Tax	10.86	11.17	9.00	2.17
In Lieu of Taxes	38.39	53.26	-	53.26
Neighborhood Revitalization Rebate	(1,850.30)	-	-	-
Total Receipts	73,852.76	77,399.39	\$ 80,678.00	\$ (3,278.61)
Expenditures				
General Government				
Personal Services	73,852.76	77,399.39	\$ 80,678.00	\$ (3,278.61)
Total Expenditures	73,852.76	77,399.39	\$ 80,678.00	\$ (3,278.61)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

CITY OF PARSONS, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Highway Gas Tax	\$ 266,009.18	\$ 249,114.04	\$ 266,210.00	\$ (17,095.96)
Total Receipts	266,009.18	249,114.04	\$ 266,210.00	\$ (17,095.96)
Expenditures				
General Government				
Contractual Services	15,613.43	29,583.70	\$ 30,000.00	\$ (416.30)
Commodities	54,018.92	85,000.00	85,000.00	-
Capital Outlay	50,000.00	8,217.65	25,000.00	(16,782.35)
Operating Transfers to:				
Bond and Interest Fund	190,825.00	193,905.00	193,905.00	-
Total Expenditures	310,457.35	316,706.35	\$ 333,905.00	\$ (17,198.65)
Receipts Over(Under) Expenditures	(44,448.17)	(67,592.31)		
Unencumbered Cash, Beginning	240,233.92	195,785.75		
Unencumbered Cash, Ending	\$ 195,785.75	\$ 128,193.44		

CITY OF PARSONS, KANSAS
SPECIAL PARKS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year			Variance - Over (Under)
		Actual	Budget		
Receipts					
Taxes and Shared Receipt					
Local Alcoholic Liquor Tax	\$ 26,722.46	\$ 16,059.01	\$ 24,585.00	\$ (8,525.99)	
Total Receipts	26,722.46	16,059.01	\$ 24,585.00	\$ (8,525.99)	
Expenditures					
Culture and Recreation					
Contractual Services	30,000.00	33,000.00	\$ 33,000.00	\$ -	
Commodities	4,192.52	4,666.06	5,000.00	(333.94)	
Total Expenditures	34,192.52	37,666.06	\$ 38,000.00	\$ (333.94)	
Receipts Over(Under) Expenditures	(7,470.06)	(21,607.05)			
Unencumbered Cash, Beginning	39,007.56	31,537.50			
Unencumbered Cash, Ending	\$ 31,537.50	\$ 9,930.45			

CITY OF PARSONS, KANSAS
SPECIAL ALCOHOL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Local Alcoholic Liquor Tax	\$ 26,722.46	\$ 16,059.01	\$ 24,585.00	\$ (8,525.99)
Total Receipts	26,722.46	16,059.01	\$ 24,585.00	\$ (8,525.99)
Expenditures				
Culture and Recreation				
Contractual Services	25,000.00	29,000.00	\$ 30,000.00	\$ (1,000.00)
Total Expenditures	25,000.00	29,000.00	\$ 30,000.00	\$ (1,000.00)
Receipts Over(Under) Expenditures	1,722.46	(12,940.99)		
Unencumbered Cash, Beginning	30,163.17	31,885.63		
Unencumbered Cash, Ending	\$ 31,885.63	\$ 18,944.64		

CITY OF PARSONS, KANSAS
TOURISM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
State Guest Tax	\$ 122,813.14	\$ 147,111.35	\$ 171,000.00	\$ (23,888.65)
Other Receipts				
Reimbursed Expenses	-	-	1,000.00	(1,000.00)
BBBB Fees/Home Show	-	-	1,000.00	(1,000.00)
Total Receipts	122,813.14	147,111.35	\$ 173,000.00	\$ (25,888.65)
Expenditures				
Culture and Recreation				
Personal Services	67,932.45	76,991.38	\$ 73,400.00	\$ 3,591.38
Contractual Services	71,799.48	72,244.86	95,100.00	(22,855.14)
Commodities	70.85	2,784.53	4,000.00	(1,215.47)
Total Expenditures	139,802.78	152,020.77	\$ 172,500.00	\$ (20,479.23)
Receipts Over(Under) Expenditures	(16,989.64)	(4,909.42)		
Unencumbered Cash, Beginning	100,877.55	83,887.91		
Unencumbered Cash, Ending	\$ 83,887.91	\$ 78,978.49		

CITY OF PARSONS, KANSAS
DRUG SEIZURE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Property Seizure	\$ 3,019.29	\$ 2,402.00	\$ 5,000.00	\$ (2,598.00)
Use of Money and Property				
Interest Income	68.92	46.97	-	46.97
Total Receipts	3,088.21	2,448.97	\$ 5,000.00	\$ (2,551.03)
Expenditures				
General Government				
Commodities	1,000.00	-	\$ 6,652.00	\$ (6,652.00)
Capital Outlay	-	145.95	-	145.95
Total Expenditures	1,000.00	145.95	\$ 6,652.00	\$ (6,506.05)
Receipts Over(Under) Expenditures	2,088.21	2,303.02		
Unencumbered Cash, Beginning	2,150.94	4,239.15		
Unencumbered Cash, Ending	\$ 4,239.15	\$ 6,542.17		

CITY OF PARSONS, KANSAS
ECONOMIC DEVELOPMENT SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Sales Tax	\$ 371,545.07	\$ 399,062.01	\$ 375,000.00	\$ 24,062.01
Use of Money and Property				
Rent	37,020.00	35,070.00	36,000.00	(930.00)
Sale of Assets	100,305.00	20,177.82	-	20,177.82
Notes Receivable				
Principal Payments - E Cubator	446.41	270.94	-	270.94
Principal Payments - Rural Dev.	2,783.73	1,823.92	-	1,823.92
Interest Income - Rural Dev.	3,625.35	4,309.33	-	4,309.33
Other Receipts				
Miscellaneous	100.00	100.00	-	100.00
Reimbursed Expense	37,766.44	59,057.48	1,000.00	58,057.48
Total Receipts	553,592.00	519,871.50	\$ 412,000.00	\$ 107,871.50
Expenditures				
Capital Improvements				
Personal Services	49,901.44	51,074.98	\$ 63,250.00	\$ (12,175.02)
Contractual Services	333,190.56	101,062.91	200,800.00	(99,737.09)
Commodities	4,541.52	-	3,000.00	(3,000.00)
Capital Outlay	9,098.06	97,572.88	-	97,572.88
Debt Service				
Principal	119,110.00	-	-	-
Operating Transfers to:				
Municipal Equipment Reserve				
Fund	-	-	3,626.46	(3,626.46)
Union Pacific Proceeds Fund	-	25,000.00	-	25,000.00
USDA Loan Fund	-	203,316.54	203,316.54	-
FCIP Project Fund	64,000.00	57,225.98	57,500.00	(274.02)
Total Certified Budget			531,493.00	3,760.29
Adjustments for Qualifying				
Budget Credits			59,057.48	(59,057.48)
Total Expenditures	579,841.58	535,253.29	\$ 590,550.48	\$ (55,297.19)
Receipts Over(Under) Expenditures	(26,249.58)	(15,381.79)		
Unencumbered Cash, Beginning	375,679.59	349,430.01		
Unencumbered Cash, Ending	\$ 349,430.01	\$ 334,048.22		

CITY OF PARSONS, KANSAS
PARK FACILITIES SALES TAX FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Sales Tax	\$ 185,772.54	\$ 199,531.04	\$ 160,000.00	\$ 39,531.04
Other Receipts				
Reimbursed Expense	26,897.28	-	-	-
Total Receipts	212,669.82	199,531.04	\$ 160,000.00	\$ 39,531.04
Expenditures				
Capital Improvements				
Contractual Services	2,950.00	-	\$ -	\$ -
Capital Outlay	215,634.85	158,993.79	300,000.00	(141,006.21)
Total Expenditures	218,584.85	158,993.79	\$ 300,000.00	\$ (141,006.21)
Receipts Over(Under) Expenditures	(5,915.03)	40,537.25		
Unencumbered Cash, Beginning	228,965.24	223,050.21		
Unencumbered Cash, Ending	\$ 223,050.21	\$ 263,587.46		

CITY OF PARSONS, KANSAS
STREET SALES TAX FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Sales Tax	\$ 371,545.05	\$ 399,061.98	\$ 310,000.00	\$ 89,061.98
Total Receipts	371,545.05	399,061.98	\$ 310,000.00	\$ 89,061.98
Expenditures				
Capital Improvements				
Capital Outlay	538,441.48	204,865.67	\$ 470,000.00	\$ (265,134.33)
Total Expenditures	538,441.48	204,865.67	\$ 470,000.00	\$ (265,134.33)
Receipts Over(Under) Expenditures	(166,896.43)	194,196.31		
Unencumbered Cash, Beginning	452,979.52	286,083.09		
Unencumbered Cash, Ending	\$ 286,083.09	\$ 480,279.40		

CITY OF PARSONS, KANSAS
PUBLIC SAFETY SALES TAX FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Sales Tax	\$ 778,229.79	\$ 806,183.44	\$ 775,000.00	\$ 31,183.44
Total Receipts	778,229.79	806,183.44	\$ 775,000.00	\$ 31,183.44
Expenditures				
Capital Improvements				
Contractual Services	70,741.20	48,850.00	\$ 115,000.00	\$ (66,150.00)
Capital Outlay	398,510.26	618,607.87	1,154,000.00	(535,392.13)
Debt Service				
Principal	277,693.17	280,593.37	-	280,593.37
Interest	14,227.17	9,229.65	-	9,229.65
Total Expenditures	761,171.80	957,280.89	\$ 1,269,000.00	\$ (311,719.11)
Receipts Over(Under) Expenditures	17,057.99	(151,097.45)		
Unencumbered Cash, Beginning	995,402.96	1,012,460.95		
Unencumbered Cash, Ending	\$ 1,012,460.95	\$ 861,363.50		

CITY OF PARSONS, KANSAS
UNION PACIFIC PROCEEDS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year			Variance - Over (Under)
		Actual	Budget		
Receipts					
Use of Money and Property					
Interest Income	\$ 11,542.00	\$ 5,472.52	\$ 5,000.00	\$ 472.52	
Notes Receivable					
Principal Payments	8,540.39	8,737.23	19,800.00	(11,062.77)	
Interest Payments	270.72	73.87	-	73.87	
Operating Transfer from					
Economic Development Sales					
Tax Fund	-	25,000.00	-	25,000.00	
Total Receipts	20,353.11	39,283.62	\$ 24,800.00	\$ 14,483.62	
Expenditures					
Capital Improvements					
Capital Outlay	-	100,000.00	\$ 100,000.00	\$ -	
Total Expenditures	-	100,000.00	\$ 100,000.00	\$ -	
Receipts Over(Under) Expenditures	20,353.11	(60,716.38)			
Unencumbered Cash, Beginning	720,157.27	740,510.38			
Unencumbered Cash, Ending	\$ 740,510.38	\$ 679,794.00			

CITY OF PARSONS, KANSAS
CARNEGIE BUILDING FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Rental Income	\$ 420.00	\$ -
Other Receipts		
Donations	-	75.00
Total Receipts	420.00	75.00
Expenditures		
Capital Improvements		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	420.00	75.00
Unencumbered Cash, Beginning	4,127.45	4,547.45
Unencumbered Cash, Ending	\$ 4,547.45	\$ 4,622.45

CITY OF PARSONS, KANSAS
MUNICIPAL AUDITORIUM RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Use of Money and Property		
Interest Income	\$ 745.40	\$ 377.69
Total Receipts	<u>745.40</u>	<u>377.69</u>
Expenditures		
Capital Improvements		
Capital Outlay	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	745.40	377.69
Unencumbered Cash, Beginning	<u>46,897.32</u>	<u>47,642.72</u>
Unencumbered Cash, Ending	<u>\$ 47,642.72</u>	<u>\$ 48,020.41</u>

CITY OF PARSONS, KANSAS
USDA LOAN FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Notes Receivable		
Principal Payments - Rural Development	\$ -	\$ 4,240.20
Operating Transfers from: Economic Development Sales Tax Fund	-	203,316.54
Total Receipts	-	207,556.74
Expenditures		
Capital Improvements Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	207,556.74
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 207,556.74

CITY OF PARSONS, KANSAS
PARSONS MUSEUM FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 136.96	\$ 41.92
Other Receipts		
Donations	8,959.50	7,770.00
Miscellaneous	79.42	-
Total Receipts	9,175.88	7,811.92
Expenditures		
Culture and Recreation		
Contractual Services	13,540.68	10,442.29
Commodities	2,978.19	936.16
Total Expenditures	16,518.87	11,378.45
Receipts Over(Under) Expenditures	(7,342.99)	(3,566.53)
Unencumbered Cash, Beginning	13,813.26	6,470.27
Unencumbered Cash, Ending	\$ 6,470.27	\$ 2,903.74

CITY OF PARSONS, KANSAS
CAPITAL IMPROVEMENTS RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants - FAA Grant	\$ 351,086.29	\$ 105,622.05
State Grants - KDOT	311,354.84	1,046,830.18
Operating Transfers From:		
General Fund	50,000.00	-
Total Receipts	712,441.13	1,152,452.23
Expenditures		
General Government		
Contractual	12,801.36	2,500.00
Commodities	9,833.32	1,484,417.07
Total Expenditures	22,634.68	1,486,917.07
Receipts Over(Under) Expenditures	689,806.45	(334,464.84)
Unencumbered Cash, Beginning	(803,680.23)	(113,873.78)
Unencumbered Cash, Ending	\$ (113,873.78)	\$ (448,338.62)

CITY OF PARSONS, KANSAS
MUNICIPAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	\$ 28,775.00	\$ 37,500.00
Total Receipts	28,775.00	37,500.00
Expenditures		
Capital Equipment		
Capital Outlay	-	52,799.15
Total Expenditures	-	52,799.15
Receipts Over(Under) Expenditures	28,775.00	(15,299.15)
Unencumbered Cash, Beginning	24,024.15	52,799.15
Unencumbered Cash, Ending	\$ 52,799.15	\$ 37,500.00

CITY OF PARSONS, KANSAS
COMMUNITY ORGANIZATIONS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	\$ 61.24	\$ -
Total Receipts	61.24	-
Expenditures		
Culture and Recreation		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	61.24	-
Unencumbered Cash, Beginning	3,071.70	3,132.94
Unencumbered Cash, Ending	\$ 3,132.94	\$ 3,132.94

CITY OF PARSONS, KANSAS
COMMUNITY REVITALIZATION AND DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipt				
Neighborhood Tax Distribution	\$ 14,704.69	\$ 16,439.26	\$ 14,000.00	\$ 2,439.26
Use of Money and Property				
Interest	431.38	165.83	10.00	155.83
Notes Receivable				
Principal Payments	150.00	-	200.00	(200.00)
Other Receipts				
Reimbursed Expense	325.00	375.00	-	375.00
Total Receipts	15,611.07	16,980.09	\$ 14,210.00	\$ 2,770.09
Expenditures				
Community Development				
Contractual Services	1,770.00	1,552.08	\$ 30,000.00	\$ (28,447.92)
Capital Outlay	12,605.20	20,663.22	-	20,663.22
Total Expenditures	14,375.20	22,215.30	\$ 30,000.00	\$ (7,784.70)
Receipts Over(Under) Expenditures	1,235.87	(5,235.21)		
Unencumbered Cash, Beginning	22,555.30	23,791.17		
Unencumbered Cash, Ending	\$ 23,791.17	\$ 18,555.96		

CITY OF PARSONS, KANSAS
BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
Special Highway Fund	\$ 190,825.00	\$ 193,905.00	\$ 193,905.00	\$ -
Water Utility Fund	977,404.66	672,375.56	672,376.00	(0.44)
Sewer Utility Fund	24,547.84	16,886.94	16,886.00	0.94
Total Receipts	1,192,777.50	883,167.50	\$ 883,167.00	\$ 0.50
Expenditures				
Debt Service				
Principal	1,100,000.00	805,000.00	\$ 805,000.00	\$ -
Interest	92,777.50	78,167.50	78,167.00	0.50
Total Expenditures	1,192,777.50	883,167.50	\$ 883,167.00	\$ 0.50
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

CITY OF PARSONS, KANSAS
FCIP PROJECT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	\$ 244,779.90	\$ 258,648.36
Economic Development		
Sales Tax Fund	64,000.00	57,225.98
Water Utility Fund	216,185.00	214,032.68
Sewer Utility Fund	97,187.00	97,570.80
Total Receipts	622,151.90	627,477.82
Expenditures		
Debt Service		
Principal	560,000.00	580,000.00
Interest	62,151.90	47,477.82
Total Expenditures	622,151.90	627,477.82
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF PARSONS, KANSAS
WATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
State Grant - Kansas Wildlife and Parks	\$ -	\$ 19,470.29	\$ -	\$ 19,470.29
Charges for Services				
Water Receipts	2,866,459.47	2,972,276.69	2,803,500.00	168,776.69
Connection Fees	26,509.99	28,893.00	32,500.00	(3,607.00)
Use of Money and Property				
Rental and Farm Income	4,658.76	4,864.13	-	4,864.13
Interest Income	15,573.91	9,349.34	-	9,349.34
Other Receipts				
Miscellaneous	53,934.98	45,765.99	98,000.00	(52,234.01)
Reimbursed Expenses	53,178.26	20,924.56	-	20,924.56
Permits and Fees	31,919.10	42,737.40	29,500.00	13,237.40
State Sales Tax	45,640.87	47,301.10	-	47,301.10
Total Receipts	3,097,875.34	3,191,582.50	\$ 2,963,500.00	\$ 228,082.50
Expenditures				
Treatment				
Personal Services	249,634.77	258,831.35	\$ 252,000.00	\$ 6,831.35
Contractual Services	202,163.19	147,621.87	203,600.00	(55,978.13)
Commodities	179,006.42	158,148.71	138,900.00	19,248.71
Capital Outlay	78,554.24	-	200,000.00	(200,000.00)
Distribution				
Personal Services	175,927.81	224,279.27	202,300.00	21,979.27
Contractual Services	99,607.86	98,866.70	90,900.00	7,966.70
Commodities	178,614.60	135,975.95	184,800.00	(48,824.05)
Capital Outlay	59,606.05	40,348.61	100,000.00	(59,651.39)
Administration				
Personal Services	218,639.61	221,048.58	236,300.00	(15,251.42)
Contractual Services	158,214.98	177,243.56	168,400.00	8,843.56
Commodities	3,344.44	9,934.06	6,400.00	3,534.06
Capital Outlay	10,719.84	17,157.00	25,000.00	(7,843.00)
Lake				
Personal Services	106,940.77	105,456.08	107,000.00	(1,543.92)
Contractual Services	87,074.53	59,519.61	44,550.00	14,969.61
Commodities	24,392.73	12,514.60	20,900.00	(8,385.40)
Capital Outlay	37,255.96	18,379.92	45,000.00	(26,620.08)

CITY OF PARSONS, KANSAS
WATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year			Variance - Over (Under)
		Actual	Budget		
Expenditures					
Operating Transfers to:					
General Fund	\$ 50,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	
Bond and Interest Fund	977,404.66	672,375.56	750,000.00	(77,624.44)	
FCIP Project Fund	216,185.00	214,032.68	215,000.00	(967.32)	
Total Certified Budget			3,091,050.00	(419,315.89)	
Adjustments for Qualifying Budget Credits			20,924.56	(20,924.56)	
Total Expenditures	3,113,287.46	2,671,734.11	\$ 3,111,974.56	\$ (440,240.45)	
Receipts Over(Under) Expenditures	(15,412.12)	519,848.39			
Unencumbered Cash, Beginning	629,615.69	614,203.57			
Unencumbered Cash, Ending	\$ 614,203.57	\$ 1,134,051.96			

CITY OF PARSONS, KANSAS
CIP WATER RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Water Utility Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Improvements Capital Outlay	35,012.00	14,052.50
Total Expenditures	35,012.00	14,052.50
Receipts Over(Under) Expenditures	(35,012.00)	(14,052.50)
Unencumbered Cash, Beginning	61,410.30	26,398.30
Unencumbered Cash, Ending	\$ 26,398.30	\$ 12,345.80

CITY OF PARSONS, KANSAS
SEWER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Wastewater Receipts	\$ 1,982,682.58	\$ 2,075,075.75	\$ 2,074,400.00	\$ 675.75
Sewer District	31,513.56	29,342.00	30,000.00	(658.00)
Sewer Taps	2,250.00	1,000.00	5,000.00	(4,000.00)
Use of Money and Property				
Interest	15,326.68	6,637.13	7,000.00	(362.87)
Other Receipts				
Miscellaneous	56,211.68	47,761.65	30,000.00	17,761.65
Reimbursed Expenses	8,049.54	586.96	5,000.00	(4,413.04)
Total Receipts	2,096,034.04	2,160,403.49	\$ 2,151,400.00	\$ 9,003.49
Expenditures				
Treatment				
Personal Services	266,860.60	285,360.44	\$ 299,000.00	\$ (13,639.56)
Contractual Services	380,354.55	374,086.93	314,500.00	59,586.93
Commodities	39,054.34	27,076.25	35,550.00	(8,473.75)
Capital Outlay	33,820.11	4,279.13	100,000.00	(95,720.87)
Collections				
Personal Services	276,472.59	308,919.34	276,000.00	32,919.34
Contractual Services	40,209.40	36,254.41	72,300.00	(36,045.59)
Commodities	54,058.70	68,825.92	69,000.00	(174.08)
Capital Outlay	8,845.00	19,417.20	50,000.00	(30,582.80)
Administration				
Personal Services	227,682.71	225,618.50	246,200.00	(20,581.50)
Contractual Services	54,854.94	53,753.98	64,750.00	(10,996.02)
Commodities	680.00	1,256.97	2,500.00	(1,243.03)
Capital Outlay	9,380.83	12,157.00	20,000.00	(7,843.00)
Debt Service				
Principal	391,291.69	402,880.20	402,880.00	0.20
Interest	85,191.35	73,602.84	77,120.00	(3,517.16)

CITY OF PARSONS, KANSAS
SEWER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures				
Operating Transfers to:				
General Fund	\$ 25,000.00	\$ 50,000.00	\$ 50,000.00	\$ -
FCIP Project Fund	97,187.00	97,570.80	98,000.00	(429.20)
Bond and Interest Fund	24,547.84	16,886.94	20,000.00	(3,113.06)
Total Certified Budget			2,197,800.00	(139,853.15)
Adjustments for Qualifying Budget Credits			586.96	(586.96)
Total Expenditures	2,015,491.65	2,057,946.85	\$ 2,198,386.96	\$ (140,440.11)
Receipts Over(Under) Expenditures	80,542.39	102,456.64		
Unencumbered Cash, Beginning	674,128.80	754,671.19		
Unencumbered Cash, Ending	\$ 754,671.19	\$ 857,127.83		

CITY OF PARSONS, KANSAS
COPC CIP SEWER RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants - CDBG	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Capital Improvements		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	20,571.69	20,571.69
Unencumbered Cash, Ending	\$ 20,571.69	\$ 20,571.69

CITY OF PARSONS, KANSAS
SANITATION UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Sanitation Fees	\$ 1,108,447.54	\$ 1,125,126.38	\$ 1,105,000.00	\$ 20,126.38
Polycart Rentals	63,783.71	65,737.00	60,000.00	5,737.00
Use of Money and Property				
Interest Income	3,560.14	2,416.90	1,500.00	916.90
Royalties	-	-	5,000.00	(5,000.00)
Other Receipts				
Miscellaneous	12,028.00	9,075.00	10,500.00	(1,425.00)
State Sales Tax	6,102.30	6,243.51	6,000.00	243.51
Reimbursed Expenses	2,313.03	2,293.48	3,500.00	(1,206.52)
		-		
Total Receipts	1,196,234.72	1,210,892.27	\$ 1,191,500.00	\$ 19,392.27
Expenditures				
General Utility Services				
Personal Services	547,539.74	566,215.23	\$ 582,200.00	\$ (15,984.77)
Contractual Services	460,617.06	439,607.16	388,700.00	50,907.16
Commodities	77,374.13	53,054.62	53,750.00	(695.38)
Capital Outlay	5,186.91	38,248.49	116,000.00	(77,751.51)
Operating Transfer to:				
General Fund	25,000.00	25,000.00	25,000.00	-
Total Expenditures	1,115,717.84	1,122,125.50	\$ 1,165,650.00	\$ (43,524.50)
Receipts Over(Under) Expenditures	80,516.88	88,766.77		
Unencumbered Cash, Beginning	140,576.08	221,092.96		
Unencumbered Cash, Ending	\$ 221,092.96	\$ 309,859.73		

CITY OF PARSONS, KANSAS
STORMWATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
Stormwater Receipts	\$ 309,329.32	\$ 310,037.65	\$ 300,000.00	\$ 10,037.65
Use of Money and Property				
Interest Income	4,445.18	3,236.97	2,000.00	1,236.97
Total Receipts	313,774.50	313,274.62	\$ 302,000.00	\$ 11,274.62
Expenditures				
General Utility Services				
Personal Services	42,500.00	42,500.00	\$ 42,500.00	\$ -
Contractual Services	3,267.91	58,000.00	-	58,000.00
Commodities	1,611.60	4,976.23	-	4,976.23
Capital Outlay	147,811.01	80,305.40	275,000.00	(194,694.60)
Total Expenditures	195,190.52	185,781.63	\$ 317,500.00	\$ (131,718.37)
Receipts Over(Under) Expenditures	118,583.98	127,492.99		
Unencumbered Cash, Beginning	135,594.02	254,178.00		
Unencumbered Cash, Ending	\$ 254,178.00	\$ 381,670.99		

CITY OF PARSONS, KANSAS
EPA COMPLIANCE UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Charges for Services				
EPA Compliance Receipts	\$ 724,688.61	\$ 605,099.46	\$ 750,000.00	\$ (144,900.54)
Intergovernmental				
Federal Grants - CDBG	11,026.20	-	-	-
Use of Money and Property				
Interest	16,628.67	10,144.15	1,000.00	9,144.15
KDHE Loan Proceeds	375,717.63	-	-	-
Total Receipts	1,128,061.11	615,243.61	\$ 751,000.00	\$ (135,756.39)
Expenditures				
General Utility Services				
Contractual Services	38,586.75	27,167.23	\$ 50,000.00	\$ (22,832.77)
Capital Outlay	264,921.37	94,628.31	650,000.00	(555,371.69)
Debt Service				
Principal Payments	317,330.45	315,508.91	300,687.00	14,821.91
Interest Payments	99,700.31	101,521.85	119,313.00	(17,791.15)
Total Expenditures	720,538.88	538,826.30	\$ 1,120,000.00	\$ (581,173.70)
Receipts Over(Under) Expenditures	407,522.23	76,417.31		
Unencumbered Cash, Beginning	807,247.73	1,214,769.96		
Unencumbered Cash, Ending	\$ 1,214,769.96	\$ 1,291,187.27		

CITY OF PARSONS, KANSAS
UTILITY RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	\$ 73,400.00	\$ 18,615.00
Total Receipts	73,400.00	18,615.00
Expenditures		
Capital Improvements		
Capital Outlay	178,405.00	62,000.00
Total Expenditures	178,405.00	62,000.00
Receipts Over(Under) Expenditures	(105,005.00)	(43,385.00)
Unencumbered Cash, Beginning	155,825.00	50,820.00
Unencumbered Cash, Ending	\$ 50,820.00	\$ 7,435.00

CITY OF PARSONS, KANSAS
EQUIPMENT MAINTENANCE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
Maintenance Internal Charges	\$ 231,078.51	\$ 227,504.72
Total Receipts	231,078.51	227,504.72
Expenditures		
General Government		
Personal Services	119,889.97	124,291.53
Contractual Services	78,542.68	96,702.52
Commodities	20,438.11	21,766.69
Total Expenditures	218,870.76	242,760.74
Receipts Over(Under) Expenditures	12,207.75	(15,256.02)
Unencumbered Cash, Beginning	45,741.21	57,948.96
Unencumbered Cash, Ending	\$ 57,948.96	\$ 42,692.94

CITY OF PARSONS, KANSAS
HEALTH INSURANCE RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Charges for Services		
Employer Internal Charges	\$ 794,067.77	\$ 846,976.58
Intergovernmental		
SPARK Grant	-	199,999.39
CDBG COVID-19 Grant	-	123,837.54
COVID-19 MOE Grant	-	114,665.43
Use of Money and Property		
Interest Income	11,933.84	8,012.35
Charges for Services		
Grant Administration fees	-	50,000.00
Other Receipts		
Flexible Spending	8,173.00	6,076.82
Reimbursed Expense	156,273.99	361,758.71
Total Receipts	970,448.60	1,711,326.82
Expenditures		
General Government		
Contractual Services	870,712.39	1,399,480.33
Operating Transfer to General Fund	-	150,000.00
Total Expenditures	870,712.39	1,549,480.33
Receipts Over(Under) Expenditures	99,736.21	161,846.49
Unencumbered Cash, Beginning	677,907.89	777,644.10
Unencumbered Cash, Ending	\$ 777,644.10	\$ 939,490.59

CITY OF PARSONS, KANSAS
D.V. REED TRUST FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 51.40	\$ -
Other Receipts		
Donations	24,952.77	20,506.74
Total Receipts	25,004.17	20,506.74
Expenditures		
Culture and Recreation		
Contractual Services	30,000.00	39,000.00
Total Expenditures	30,000.00	39,000.00
Receipts Over(Under) Expenditures	(4,995.83)	(18,493.26)
Unencumbered Cash, Beginning	23,881.03	18,885.20
Unencumbered Cash, Ending	\$ 18,885.20	\$ 391.94

CITY OF PARSONS, KANSAS
OAKWOOD CEMETERY PERPETUAL CARE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Donations	\$ 2,700.00	\$ 2,250.00
Total Receipts	2,700.00	2,250.00
Expenditures		
Perpetual Care		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,700.00	2,250.00
Unencumbered Cash, Beginning	80,340.85	83,040.85
Unencumbered Cash, Ending	\$ 83,040.85	\$ 85,290.85

CITY OF PARSONS, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Fire Insurance Proceeds	\$ 5,250.00	\$ 1,650.00	\$ 1,650.00	\$ 5,250.00
Farm History Center	30,671.57	-	20,000.00	10,671.57
Arts and Humanities Board	4,524.46	2,000.00	483.32	6,041.14
Tree Board	878.55	-	-	878.55
Senior Center Board	108,854.72	7,705.63	4,220.44	112,339.91
Operations Bright Touch	2,238.11	-	423.61	1,814.50
COP 150th Anniversary	-	20,452.00	11,204.81	9,247.19
Flexible Spending Account	-	324.73	-	324.73
Grants/Memorials/Donations	12,743.91	31,974.09	35,580.34	9,137.66
	<u>\$ 165,161.32</u>	<u>\$ 64,106.45</u>	<u>\$ 73,562.52</u>	<u>\$ 155,705.25</u>