

THE CITY OF ENSIGN, KANSAS
FINANCIAL STATEMENT
FOR THE YEAR ENDED
DECEMBER 31, 2017

**CITY OF ENSIGN, KANSAS
TABLE OF CONTENTS
For the Year Ended December 31, 2017**

	<u>Page Number</u>
Independent Auditor's Report	1
FINANCIAL SECTION	
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Notes to the Financial Statement	4
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	10
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
<u>General Fund</u>	
2-1 General Fund	11
<u>Special Purpose Fund</u>	
2-2 Special Highway Fund	13
<u>Bond and Interest Fund</u>	
2-3 Bond and Interest Fund	14
<u>Business Funds</u>	
2-4 Water Utility Fund	15
2-5 Trash Utility Fund	16
2-6 Sewer Utility Fund	17
Schedule 3	
Summary of Receipts and Disbursements	
Agency Fund	18



Dirks, Anthony & Duncan, LLC

Certified Public Accountants & Management Consultants

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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Ensign
Ensign, Kansas

We have audited the summary statement of receipts, expenditures, and unencumbered cash of the City of Ensign, Kansas (the City), as of and for the year ended December 31, 2017 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 (KMAAG)*, as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*. 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 statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 to the financial statement, the financial statement is prepared by the City to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *KMAAG*, which is a basis of accounting other than accounting principles in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

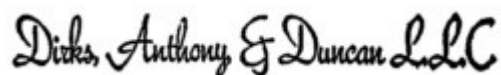
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *KMAAG* described in Note 1.

Report on 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 *KMAAG*. 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.

Other Matter

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 2 listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2016 basic financial statements upon which we rendered an unmodified opinion dated June 26, 2017. The 2016 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/chief-financial-officer/municipal-services>. Such 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.



DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

June 18, 2018

CITY OF ENSIGN, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

<u>Funds</u>	<u>Beginning Unencumbered Regulatory Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Regulatory Balance</u>	<u>Add: Encumbrances and Accounts Payable</u>	<u>Ending Regulatory Balance</u>
General Fund	\$ 89,187	\$ 202,573	\$ 328,398	\$ (36,638)	\$ 102,786	\$ 66,148
<u>Special Purpose Fund</u>						
Special Highway Fund	1,911	9,892	6,623	5,180	-	5,180
<u>Bond and Interest Fund</u>						
Bond and Interest Fund	4,582	18,958	14,150	9,390	-	9,390
<u>Business Funds</u>						
Water Utility Fund	64,717	57,570	44,116	78,171	142	78,313
Trash Utility Fund	4,102	17,519	18,615	3,006	-	3,006
Sewer Utility Fund	43,720	36,177	23,719	56,178	47	56,225
 Total Reporting Entity (Excluding Agency Funds)	 \$ 208,219	 \$ 342,689	 \$ 435,621	 \$ 115,287	 \$ 102,975	 \$ 218,262

Composition of Cash:	Bank 7	
	Checking Account	\$ 13,788
	Money Market Account	201,489
	Veterans Checking Account	4,285
	Petty Cash	300
	Total Cash	219,862
	Agency Fund per Schedule 3	(1,600)
	Total Reporting Entity (Excluding Agency Fund)	\$ 218,262

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

CITY OF ENSIGN, KANSAS
Notes to the Financial Statement
December 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The City of Ensign is a municipal corporation governed by a mayor and an elected five-member council. This financial statement presents the City (the municipality) and its related municipal entities. The related municipal entities are included in the Municipality's reporting entity because they were established to benefit the Municipality and/or its constituents.

The City has no organizations, functions or activities which are considered related municipal entities of the City.

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.)

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 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 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.

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.

CITY OF ENSIGN, KANSAS
Notes to the Financial Statement
December 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 the following capital projects funds, trust funds and the following special purpose fund(s): Customer Deposit Fund.

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.

Ad Valorem Tax Revenues

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations on January 1. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the Municipality by June 5th. The Municipality Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

NOTE 2 – DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the Municipality. The statute requires banks eligible to hold the Municipality's funds have a main or branch bank in the county in which the Municipality 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 Municipality has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Municipality'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 Municipality has no investment policy that would further limit its investment choices.

CITY OF ENSIGN, KANSAS
Notes to the Financial Statement
December 31, 2017

NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

Concentration of Credit Risk. State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The Municipality's allocation of investments as of December 31, 2017 is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Bank 7	100%

Custodial Credit Risk- Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality'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 Municipality does not use designated "peak periods".

At December 31, 2017, the carrying amount of the Municipality's deposits, including certificates of deposit, was \$219,862 and the bank balance was \$219,789. The bank balance was held by one (1) bank resulting in a concentration of credit risk. Of the bank balance, the full amount was covered by federal depository insurance.

Custodial Credit Risk - Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Municipality 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. The Municipality had no investments of this type at December 31, 2017.

NOTE 3 – INTERFUND TRANSFERS

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Water Utility Fund	Special Highway Fund	K.S.A. 12-825d	\$5,000

NOTE 4 – CONTINGENCIES

The City, at times, receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the City as of December 31, 2017.

NOTE 5 – KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM (KPERS)

The City is not participating 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. The City had two employees who qualified for this defined benefit. The amount recalculated, at both the employee and employer portion, amounted to \$3,607. The City was unsuccessful in its attempts to contact and begin KPERS. As of December 31, 2017, the City had yet to be properly set up with KPERS.

CITY OF ENSIGN, KANSAS
Notes to the Financial Statement
December 31, 2017

NOTE 6 – LONG-TERM DEBT

Changes in long-term debt for the City of Ensign for the year ended December 31, 2017, were as follows:

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<u>General Obligation Bonds:</u>									
Series 2008	4.0-5.0%	8/15/2008	\$ 163,000	9/1/2023	\$ 85,000	\$ -	\$ 10,000	\$ 75,000	\$ 4,150
<u>KDHE Revolving Loan:</u>									
Water Pollution Control	2.30%	8/31/2012	340,705	3/1/2034	291,245	-	13,690	277,555	5,901
Total Long-Term Debt					<u>\$ 376,245</u>	<u>\$ -</u>	<u>\$ 23,690</u>	<u>\$ 352,555</u>	<u>\$ 10,051</u>

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

	Year						
	2018	2019	2020	2021-25	2026-30	2031-34	Total
Principal:							
General Obligation Bonds	\$ 10,000	\$ 10,000	\$ 10,000	\$ 45,000	\$ -	\$ -	\$ 75,000
KDHE Revolving Loan	14,007	14,331	14,662	78,557	88,073	67,924	277,555
Total principal	24,007	24,331	24,662	123,557	88,073	67,924	352,555
Interest:							
General Obligation Bonds	3,700	3,250	2,750	4,500	-	-	14,200
KDHE Revolving Loan	5,619	5,330	5,034	20,495	12,013	2,816	51,306
Total Interest	9,319	8,580	7,784	24,995	12,013	2,816	65,506
Total Principal and Interest	<u>\$ 33,326</u>	<u>\$ 32,911</u>	<u>\$ 32,446</u>	<u>\$ 148,552</u>	<u>\$ 100,086</u>	<u>\$ 70,740</u>	<u>\$ 418,061</u>

NOTE 7 – 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 retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

Vacation Leave. Vacation leave is accrued at the rate of 5 days per year with 1 year of employment, 10 days with 2 to 9 years, and 15 days with 10 or more years. Vacation days can be accrued up to five days. Employees are paid for a maximum of 5 days at year-end for any unused accumulated vacation days. Any amount over 5 days is lost. Upon termination employees will be paid for any accumulated days, not to exceed 5 days.

Sick Leave. Sick days accrue at the rate of 1 day per month. Employees may accrue up to 90 days, and employees are paid for one-third of their accumulated sick leave upon retirement or termination. The amounts for the years ending December 31, 2017 for compensated absences and associated employee benefits are \$0 and \$0.

Temporary employees are not eligible for vacation leave. Permanent part-time employees are entitled to leave in proportion to the number of hours worked.

CITY OF ENSIGN, KANSAS
Notes to the Financial Statement
December 31, 2017

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

There were budget violations in the General Fund of \$108,933, Special Highway Fund of \$569, and Trash Utility Fund of \$1,315.

There were no other budget or cash law violations for the year ending December 31, 2017.

NOTE 9 – COMPLIANCE WITH KANSAS STATUTES

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

Per KSA 12-1608: " In the case of cities of the third class, ...The annual statement shall be published within 30 days after December 31 of each year in the official city newspaper." The city failed to publish the annual financial statement.

The City also does not pay interest on the utility deposits as required by KSA 12-822.

The City also did not reissue/void checks that were outstanding over two years, as described by K.S.A. 10-816.

The City does not present budget to actual reports for the council as required by K.S.A. 79-2934.

NOTE 10 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there were three subsequent events that are required to be recognized or disclosed in this financial statement.

As of the date of the Audit report, the City had made successful contact with KPERS to begin the catch-up process and the proper contributions to KPERS program.

On March 20, 2018, the City purchased a Polaris Ranger to be used for meter reads in the amount of \$10,000.

On June 8, 2018, the City purchased for the creation and installation of new welcome signs in the amount of \$8,035.

THE CITY OF ENSIGN, KANSAS

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

CITY OF ENSIGN, KANSAS
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2017

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance- Over (Under)
General Fund	\$ 219,465	\$ 328,398	\$ 108,933
<u>Special Purpose Fund</u>			
Special Highway Fund	6,054	6,623	569
<u>Bond and Interest Fund</u>			
Bond and Interest Fund	24,150	14,150	(10,000)
<u>Business Funds</u>			
Water Utility Fund	131,748	44,116	(87,632)
Trash Utility Fund	17,300	18,615	1,315
Sewer Utility Fund	76,526	23,719	(52,807)
 Total Primary Government	 \$ 475,243	 \$ 435,621	 \$ (39,622)

CITY OF ENSIGN, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Ad Valorem Tax	\$ 77,669	\$ 119,603	\$ 121,828	\$ (2,225)
Delinquent Tax	566	1,156	-	1,156
Motor Vehicle Tax	9,159	9,799	8,986	813
Recreational Vehicle Tax	173	235	168	67
16/20M Vehicles	51	66	52	14
Gross Earnings (Intangible) Tax	468	489	379	110
Redemption Tax	864	346	100	246
Local Sales Tax	14,509	17,168	13,500	3,668
Compensation Use Tax	3,359	3,845	3,500	345
Franchise Tax	25,307	23,388	25,000	(1,612)
Licenses, Fees and Permits	35	15	50	(35)
Post Office Rent	4,000	4,333	3,600	733
Fire Department	3,650	4,200	-	4,200
Donations	1,170	1,755	-	1,755
City Car Wash	873	1,134	500	634
Interest on Idle Funds	714	993	250	743
Sale of Property	19,150	9,250	-	9,250
Reimbursed Expenses	-	2,226	-	2,226
Miscellaneous	8,925	2,572	3,000	(428)
Total Receipts	<u>170,642</u>	<u>202,573</u>	<u>\$ 180,913</u>	<u>\$ 21,660</u>

CITY OF ENSIGN, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance- Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Expenditures				
Salaries and Wages	\$ 25,880	\$ 36,319	\$ 40,000	\$ (3,681)
Health Insurance	-	14,041	-	14,041
Telephone and Utilities	20,478	20,931	27,500	(6,569)
Commodities	-	5,602	-	5,602
Contractual Services	-	13,871	-	13,871
Insurance	10,899	11,832	11,550	282
Fire Department	5,216	11,201	10,500	701
Capital Outlay	28,079	178,309	75,265	103,044
Legal and Professional Fees	11,791	14,391	18,500	(4,109)
Car Wash	1,445	2,714	1,100	1,614
Community Resource Building	28	-	100	(100)
Post Office Expense	90	741	-	741
Council Pay	1,095	1,890	1,500	390
Dues and Fees	532	35	150	(115)
Park	7,279	1,366	5,000	(3,634)
Publishing	154	279	-	279
City Streets	201	-	1,000	(1,000)
City Hall Repairs	150	197	5,000	(4,803)
Office Supplies and Postage	3,613	8,427	13,000	(4,573)
Travel	900	1,484	500	984
Franchise Fee	100	-	7,800	(7,800)
Miscellaneous	3,157	4,768	1,000	3,768
Total Expenditures	<u>121,087</u>	<u>328,398</u>	<u>\$ 219,465</u>	<u>108,933</u>
Receipts Over (Under) Expenditures	49,555	(125,825)		<u>\$ (87,273)</u>
Unencumbered Cash, Beginning	<u>39,632</u>	<u>89,187</u>		
Unencumbered Cash, Ending	<u>\$ 89,187</u>	<u>\$ (36,638)</u>		

CITY OF ENSIGN, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance- Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
State of Kansas Gas Tax	\$ 4,896	\$ 4,892	\$ 4,780	\$ 112
Transfers In	<u>7,500</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Receipts	<u>12,396</u>	<u>9,892</u>	<u>\$ 4,780</u>	<u>\$ 5,112</u>
Expenditures				
Commodities	3,429	2,070	6,054	(3,984)
Capital Lease	<u>7,957</u>	<u>4,553</u>	<u>-</u>	<u>4,553</u>
Total Expenditures	<u>11,386</u>	<u>6,623</u>	<u>\$ 6,054</u>	<u>569</u>
Receipts Over (Under) Expenditures	1,010	3,269		<u>\$ 4,543</u>
Unencumbered Cash, Beginning	<u>901</u>	<u>1,911</u>		
Unencumbered Cash, Ending	<u>\$ 1,911</u>	<u>\$ 5,180</u>		

CITY OF ENSIGN, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance- Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Ad Valorem Tax	\$ 19,182	\$ 16,733	\$ 17,029	\$ (296)
Vehicle Tax	-	2,222	2,273	(51)
Redemption Tax	-	3	-	3
Total Receipts	<u>19,182</u>	<u>18,958</u>	<u>\$ 19,302</u>	<u>\$ (344)</u>
Expenditures				
Principal	10,000	10,000	10,000	-
Interest	4,600	4,150	4,150	-
Cash Basis Reserve	-	-	10,000	(10,000)
Total Expenditures	<u>14,600</u>	<u>14,150</u>	<u>\$ 24,150</u>	<u>(10,000)</u>
Receipts Over (Under) Expenditures	4,582	4,808		<u>\$ 9,656</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>4,582</u>		
Unencumbered Cash, Ending	<u>\$ 4,582</u>	<u>\$ 9,390</u>		

CITY OF ENSIGN, KANSAS
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance- Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Charges for Services	\$ 57,847	\$ 54,602	\$ 60,500	\$ (5,898)
Penalties	<u>2,435</u>	<u>2,968</u>	<u>1,500</u>	<u>1,468</u>
Total Receipts	<u>60,282</u>	<u>57,570</u>	<u>\$ 62,000</u>	<u>\$ (4,430)</u>
Expenditures				
Personal Services	10,431	10,226	10,500	(274)
Commodities	5,365	8,249	5,000	3,249
Contractual	20	-	100	(100)
Capital Outlay	6,631	20,048	115,148	(95,100)
Sales Tax and Water Protection Fees	466	593	1,000	(407)
Transfer to Special Highway	<u>7,500</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>30,413</u>	<u>44,116</u>	<u>\$ 131,748</u>	<u>(87,632)</u>
Receipts Over (Under) Expenditures	29,869	13,454		<u>\$ 83,202</u>
Unencumbered Cash, Beginning	<u>34,848</u>	<u>64,717</u>		
Unencumbered Cash, Ending	<u>\$ 64,717</u>	<u>\$ 78,171</u>		

CITY OF ENSIGN, KANSAS
 Trash Utility Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance- Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Charge for Service	\$ 17,402	\$ 17,519	\$ 14,500	\$ 3,019
Total Receipts	<u>17,402</u>	<u>17,519</u>	<u>\$ 14,500</u>	<u>\$ 3,019</u>
Expenditures				
Trash Contractor	<u>18,600</u>	<u>18,615</u>	<u>17,300</u>	<u>1,315</u>
Total Expenditures	<u>18,600</u>	<u>18,615</u>	<u>\$ 17,300</u>	<u>1,315</u>
Receipts Over (Under) Expenditures	(1,198)	(1,096)		<u>\$ 1,704</u>
Unencumbered Cash, Beginning	<u>5,300</u>	<u>4,102</u>		
Unencumbered Cash, Ending	<u>\$ 4,102</u>	<u>\$ 3,006</u>		

CITY OF ENSIGN, KANSAS
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance- Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Receipts				
Charges for Service	\$ 35,674	\$ 36,177	\$ 35,000	\$ 1,177
Total Receipts	<u>35,674</u>	<u>36,177</u>	<u>\$ 35,000</u>	<u>\$ 1,177</u>
Expenditures				
Salaries and Benefits	3,477	3,409	5,250	(1,841)
Principal and Interest Fund	20,310	20,310	19,591	719
Capital Outlay	<u>-</u>	<u>-</u>	<u>51,685</u>	<u>(51,685)</u>
Total Expenditures	<u>23,787</u>	<u>23,719</u>	<u>\$ 76,526</u>	<u>(52,807)</u>
Receipts Over (Under) Expenditures	11,887	12,458		<u>\$ 53,984</u>
Unencumbered Cash, Beginning	<u>31,833</u>	<u>43,720</u>		
Unencumbered Cash, Ending	<u>\$ 43,720</u>	<u>\$ 56,178</u>		

CITY OF ENSIGN, KANSAS
 Agency Fund
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2017

	Beginning <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending <u>Cash Balance</u>
Customer Deposit	\$ 2,500	\$ -	\$ 900	\$ 1,600