CITY OF GOODLAND
Goodland, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2017

City of Goodland, Kansas

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INDEPENDENT AUDITOR'S REPORT

City Commissioners
City of Goodland
Goodland, Kansas

Report on Financial Statements
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Goodland, Kansas, as of and for the year ended December 31, 2017 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements
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 C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

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

Opinions
Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note C of the financial statement, the financial statement is prepared by the City of Goodland, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

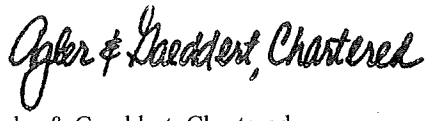
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AFFILIATE

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

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 Goodland, Kansas 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 *Kansas Municipal Audit and Accounting Guide* described in Note C.

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

Prior Year Comparative
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of City of Goodland, Kansas as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated July 31, 2017, which contain an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link http://da.ks.gov/ar/muniserv/. The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the basic financial statement. 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 basic financial statements 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 C.



Agler & Gaeddert, Chartered
June 18, 2018

City of Goodland, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year ended December 31, 2017

Fund	Unencumbered Cash Balance Beginning of Year	Prior Year Cancelled Encumbrance	Cash Receipts
Governmental Type Funds			
General Fund	$ 594,100.70	$ 6,418.88	$ 3,167,529.89
Special Purpose Funds			
Economic Development	52,203.10	0.00	170,161.02
Cemetery Improvement	309,538.43	0.00	8,649.77
Special Highway	19,539.45	0.00	118,615.65
Self Insurance	131,752.05	0.00	492,839.38
Airport	275,737.98	0.00	26,973.55
Library	0.00	0.00	166,727.01
Municipal Court Diversion Fee	15,992.11	0.00	3,862.84
Vehicle Inspections (VIN)	21,437.87	0.00	12,373.71
Special Park and Recreation	38,676.74	0.00	10,446.68
Municipal Equipment Reserve	1,047,613.81	0.00	474,215.30
Capital Improvement Reserve	2,847,906.98	0.00	1,137,263.21
Efficiency KS Project	0.00	0.00	1,645.56
Insurance Proceeds	8,044.05	0.00	24.44
Employee Benefit	124,905.52	0.00	687,855.78
Library Employee Benefit	0.00	0.00	43,646.32
	4,893,348.09	0.00	3,355,300.22
Bond and Interest			
Bond and Interest	28,643.34	0.00	320,189.82
Capital Projects			
Grant Improvement Reserve	88,469.41	0.00	102,061.06
C.I.D. Project	0.00	0.00	37,862.66
Airport Improvement	0.00	0.00	70,875.00
Community Development Block Grant	0.00	0.00	0.00
Water System Improvements	1,315,992.75	0.00	2,394.95
	1,404,462.16	0.00	213,193.67
Business Funds			
Operating			
Electric Utility	1,351,155.10	0.00	6,115,413.91
Water Utility	706,789.68	0.00	1,134,469.99
Sewer Utility	185,255.23	0.00	358,459.86
Solid Waste	66,234.94	0.00	507,554.95
Reserve			
Electric Utility	1,087,901.80	0.00	244,372.28
Water Utility	180,463.83	0.00	50,681.26
Sewer Utility	126,542.08	0.00	46,516.22
	3,704,342.66	0.00	8,457,468.47

The accompanying notes are an integral part of this statement.

	Expenditures	Unencumbered Cash Balance End of Year	Add Outstanding Encumbrances and Accounts Payable	Cash Balance End of Year
$	3,117,167.90	$ 650,881.57	$ 38,163.25	$ 689,044.82
	161,031.06	61,333.06	2,405.04	63,738.10
	20,753.31	297,434.89	0.00	297,434.89
	12,106.68	126,048.42	0.00	126,048.42
	455,212.36	169,379.07	0.00	169,379.07
	9,205.00	293,506.53	0.00	293,506.53
	166,500.00	227.01	0.00	227.01
	9,396.79	10,458.16	0.00	10,458.16
	14,130.15	19,681.43	48.00	19,729.43
	39,373.61	9,749.81	0.00	9,749.81
	216,955.19	1,304,873.92	0.00	1,304,873.92
	644,744.06	3,340,426.13	28,795.00	3,369,221.13
	1,645.56	0.00	0.00	0.00
	0.00	8,068.49	0.00	8,068.49
	602,647.20	210,114.10	4,103.26	214,217.36
	43,595.00	51.32	0.00	51.32
	2,397,295.97	5,851,352.34	35,351.30	5,886,703.64
	311,437.24	37,395.92	0.00	37,395.92
	13,642.76	176,887.71	4,536.44	181,424.15
	37,862.66	0.00	0.00	0.00
	70,875.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	1,109,944.95	208,442.75	12,293.31	220,736.06
	1,232,325.37	385,330.46	16,829.75	402,160.21
	6,826,922.12	639,646.89	344,964.20	984,611.09
	1,231,166.65	610,093.02	9,359.47	619,452.49
	399,303.94	144,411.15	2,235.04	146,646.19
	496,965.00	76,824.89	0.00	76,824.89
	329,091.72	1,003,182.36	150.00	1,003,332.36
	54,540.84	176,604.25	75.00	176,679.25
	50,000.00	123,058.30	0.00	123,058.30
	9,387,990.27	2,773,820.86	356,783.71	3,130,604.57

The accompanying notes are an integral part of this statement.

City of Goodland, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year ended December 31, 2017

Fund	Unencumbered Cash Balance Beginning of Year	Prior Year Cancelled Encumbrance	Cash Receipts
Trust Funds			
Museum Endowment Fund	94,992.36	0.00	4,275.36
Street Improvement Project	0.00	0.00	2,529,451.70
Law Enforcement Trust	10,527.76	0.00	12,371.23
	105,520.12	0.00	2,546,098.29
	$ 10,730,417.07	6,418.88	$ 18,059,780.36

The accompanying notes are an integral part of this statement.

Expenditures	Unencumbered Cash Balance End of Year	Add Outstanding Encumbrances and Accounts Payable	Cash Balance End of Year
0.00	99,267.72	0.00	99,267.72
146,516.41	2,382,935.29	41,424.00	2,424,359.29
8,612.52	14,286.47	0.00	14,286.47
155,128.93	2,496,489.48	41,424.00	2,537,913.48
$ 16,601,345.68	$ 12,195,270.63	$ 488,552.01	$ 12,683,822.64

Cash balance consisting of		
Balance on deposit		
Checking, money market accounts & petty cash	$	7,368,398.46
Checking - Municipal Court & Alcohol Fund		5,311.86
Investments		5,543,554.10
Total cash		12,917,264.42
Agency Funds Per Schedule 3		(233,441.78)
Total cash (excluding agency funds)	$	12,683,822.64

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENT
December 31, 2017

NOTE A. MUNICIPAL REPORTING ENTITY

The City of Goodland is a municipal corporation governed by an elected five member commission. This financial statement presents the City of Goodland (the municipality).It does not contain any of its related municipal entities (entities for which the government is considered to be financially accountable). The related municipal entity is described below and has its own reporting in its own audited financial statement. It is legally separate from the city. The related municipal entity has a December 31 year end.

Related Municipal Entity

The Library provides reading and research materials for the residents of the City. The Board members for the Library are appointed by the City Commission. The Library is not a separate taxing entity by state statutes, so the City levies taxes for the Library's operations.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the City are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The City potential could have the following types of funds.

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

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

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments 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 part by fees charged to users of goods or services (i.e. enterprise and internal service funds 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 purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

NOTE C. 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 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 revenues 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

NOTE C. BASIS OF ACCOUNTING – continued

City of Goodland, Kansas has approved a resolution that it 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.

NOTE D. BUDGETARY INFORMATION

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

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

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

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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 the following special purpose funds, capital project funds, business funds and trusts:

Municipal Equipment Reserve
Efficiency KS Project
Grant Improvement Reserve
Airport Improvement
Water System Improvements
Water Utility Reserve
Museum Endowment
Law Enforcement Trust
Capital Improvement Reserve
Insurance Proceeds
C.I.D. Project
CDBG Grant
Electric Utility Reserve
Sewer Utility Reserve
Street Improvement Project

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

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the City or in an adjoining City 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 bank 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. The City rates investments (if any) as noted.

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

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at December 31, 2017.

At December 31, 2017, the carrying amount of the City's bank deposits was $12,917,264.42 (which includes petty cash funds) and the bank balance was $13,050,052.59. The bank balance was held by four banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $1,000,000.00 was covered by federal depository insurance, and $12,050,052.59 was collateralized with securities held by the pledging financial institution's agents in the City's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The City had no such investments at year end.

NOTES TO FINANCIAL STATEMENT
December 31, 2017

NOTE F. LONG-TERM DEBT

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Maturity
Bonds:				
Series 2013	2.00	3/18/2013	1,935,000.00	9/1/2020
Series 2016	2.00-3.00%	7/14/2016	3,650,000.00	9/1/2036
Series 2017	2.00-3.00%	5/18/2017	2,435,000.00	9/1/2027

	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
Bonds:						
Series 2013	$ 840,000.00	$ 0.00	$ 440,000.00	$ (440,000.00)	$ 400,000.00	$ 16,800.00
Series 2016	3,650,000.00	0.00	0.00	0.00	3,650,000.00	96,253.00
Series 2017	0.00	2,435,000.00	0.00	2,435,000.00	2,435,000.00	0.00
	$ 4,490,000.00	$ 2,435,000.00	$ 440,000.00	$ 1,995,000.00	$ 6,485,000.00	$ 113,053.00

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

	Year					
	2018	2019	2020	2021	2022	2023-2027
Principal:						
Series 2013	$ 160,000.00	$ 165,000.00	$ 75,000.00	$ 0.00	$ 0.00	$ 0.00
Series 2016	0.00	0.00	105,000.00	185,000.00	195,000.00	1,020,000.00
Series 2017	160,000.00	225,000.00	235,000.00	240,000.00	245,000.00	1,330,000.00
Total principal	$ 320,000.00	$ 390,000.00	$ 415,000.00	$ 425,000.00	$ 440,000.00	$ 2,350,000.00

	Year		
	2028-2032	2033-2037	Total
Principal:			
Series 2013	$ 0.00	$ 0.00	$ 400,000.00
Series 2016	1,135,000.00	1,010,000.00	3,650,000.00
Series 2017	0.00	0.00	2,435,000.00
Total principal	$ 1,135,000.00	$ 1,010,000.00	$ 6,485,000.00

NOTE F. LONG-TERM DEBT – continued

	Year					
	2018	2019	2020	2021	2022	2023-2027
Interest:						
Series 2013	$ 8,000.00	$ 4,800.00	$ 1,500.00	$ 0.00	$ 0.00	$ 0.00
Series 2016	85,138.00	85,138.00	85,138.00	83,038.00	79,338.00	337,188.00
Series 2017	80,398.00	59,312.50	54,812.45	49,525.00	44,125.00	119,400.00
Total interest	$ 173,536.00	$ 149,250.50	$ 141,450.45	$ 132,563.00	$ 123,463.00	$ 456,588.00

	Year		
	2028-2032	2033-2037	Total
Interest:			
Series 2013	$ 0.00	$ 0.00	$ 14,300.00
Series 2016	229,438.00	76,950.00	1,061,366.00
Series 2017	0.00	0.00	407,572.95
Total interest	$ 229,438.00	$ 76,950.00	$ 1,483,238.95

The debt limit per Kansas Statutes is limited to thirty percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2017, the statutory limit for the City was $9,013,151.40 providing a debt margin of $2,528,151.40 after removing debt exempt from the limitation.

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

From:	To:	Statutory Authority	Amount
General	Capital Improvement Res	12-1118	$ 96,500.00
General	Grant Improvement Res	12-1118	100,000.00
General	Municipal Equipment Res	12-1117	160,098.00
General	Economic Development	12-1118	100,000.00
Electric Utility	General	12-825d	550,000.00
Electric Utility	Capital Improvement Res	12-1118	470,000.00
Electric Utility	Municipal Equipment Res	12-1117	139,500.00
Electric Utility	Electric Reserve	12-825d	240,000.00
Electric Utility	Economic Development	12-1118	70,000.00
Water Utility	Capital Improvement Res	12-1118	452,353.00
Water Utility	Municipal Equipment Res	12-1117	106,000.00
Water Utility	General	12-825d	125,000.00
Water Utility	Water Reserve	12-825d	50,000.00
Sewer Utility	Electric Utility	12-825d	25,000.00
Sewer Utility	Capital Improvement Res	12-1118	10,000.00
Sewer Utility	Sewer Reserve	12-825d	46,000.00
Sewer Utility	General	12-825d	125,000.00
Solid Waste	General	12-825d	30,000.00
Special Park and Recreation	Capital Improvement Res	12-1118	39,373.61
Airport	Airport Improvement	12-1118	7,087.50
			$ 2,941,912.11

NOTE H. 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 retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), 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.

The City has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Service Code. All full-time employees of the City are eligible to participate in the plan beginning the first day of the month following employment.

Compensated Absences: All employees of the City, except temporary and part-time employees, may accumulate sick leave at a rate of one day per month, cumulative to one hundred and twenty days. Sick leave cannot be used for vacation leave and at termination or retirement will be paid at one-half normal pay. All regular employees with at least one year of service are entitled to paid vacation time. Such leave is granted each year of employment and may be accrued up to two times the annual authorized vacation time. Employees are paid for all accumulated vacation leave at their current wage scale upon termination of employment. For the year ended December 31, 2017, vacation payouts for terminated employees was $27,614.23 and sick leave payouts for terminated employees was $43,555.11.

As of December 31, 2017, the estimated amount of liability for the vested portion of unused sick leave is $195,103.18 and accumulated vacation leave is $157,785.84. Unpaid sick pay and vacation leave are not accrued in the accompanying financial statements.

NOTE I. DEFINED BENEFIT PENSION PLAN

Plan description - The City of Goodland 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 publically 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 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 KEPRS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 9.18% for the fiscal year ended December 31, 2016. Contributions to the pension plan from the City of Goodland were $109,643.48 for the year ended December 31, 2017.

Net Pension Liability – At December 31, 2017, the City of Goodland's proportionate share of the collective net pension liability reported by KPERS was $1,998,289.00. The net pension liability was measured as of June 30, 2017, and the total pension liability was used to calculate the net pension liability was determined by an actuarial valuation as of

NOTE I. DEFINED BENEFIT PENSION PLAN - continued

Net Pension Liability – At December 31, 2017, the City of Goodland's proportionate share of the collective net pension liability reported by KPERS was $1,998,289.00. The net pension liability was measured as of June 30, 2017, and the total pension liability was used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The City of Goodland's proportion of the net pension liability was based on the ratio of the City of Goodland'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 publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE J. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE K. OTHER INFORMATION

Reimbursed Expenses: The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

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 various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas 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 1 of each year. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted and the second half is due the following May 10th. This procedure eliminated the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The City Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

Compliance with Kansas Statutes: References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality.

Management is not aware of any violations as of December 31, 2017.

NOTE L. SUBSEQUENT EVENTS

Subsequent Events: The City evaluated subsequent events through June 18, 2018, the date the financial statements were available to be issued. Subsequent to year end the City accepted a bid for $2,122,898.90 for street improvements to be made in 2018

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REGULATORY BASIS
SUPPLEMENTARY INFORMATION

City of Goodland, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2017

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type funds					
General Fund	$ 3,453,462.00	$ 0.00	$ 3,453,462.00	$ 3,117,167.90	$ (336,294.10)
Special Purpose Funds					
Economic Development	177,764.00	0.00	177,764.00	161,031.06	(16,732.94)
Cemetery Improvement	89,480.00	0.00	89,480.00	20,753.31	(68,726.69)
Special Highway	124,000.00	0.00	124,000.00	12,106.68	(111,893.32)
Self Insurance	576,910.00	0.00	576,910.00	455,212.36	(121,697.64)
Airport	284,059.00	0.00	284,059.00	9,205.00	(274,854.00)
Library	166,500.00	0.00	166,500.00	166,500.00	0.00
Municipal Court Diversion	13,000.00	0.00	13,000.00	9,396.79	(3,603.21)
Vehicle Identification (VIN)	15,300.00	0.00	15,300.00	14,130.15	(1,169.85)
Special Park and Recreation	40,000.00	0.00	40,000.00	39,373.61	(626.39)
Employee Benefit	716,650.00	0.00	716,650.00	602,647.20	(114,002.80)
Library Employee Benefit	43,595.00	0.00	43,595.00	43,595.00	0.00
Bond and Interest Funds					
Bond and Interest	315,700.00	0.00	315,700.00	311,437.24	(4,262.76)
Business Funds					
Operating					
Electric Utility	7,878,237.00	0.00	7,878,237.00	6,826,922.12	(1,051,314.88)
Water Utility	1,551,157.00	0.00	1,551,157.00	1,231,166.65	(319,990.35)
Sewer Utility	501,407.00	0.00	501,407.00	399,303.94	(102,103.06)
Solid Waste	565,300.00	0.00	565,300.00	496,965.00	(68,335.00)
Trust Funds					
Law Enforcement Trust	8,650.00	0.00	8,650.00	8,612.52	(37.48)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

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)

	2016 Actual	2017 Actual	2017 Budget	2017 Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 754,145.88	$ 775,023.20	$ 797,840.00	$ (22,816.80)
Back tax collections	18,699.24	12,288.41	5,000.00	7,288.41
Motor vehicle tax	94,626.98	122,401.66	125,849.00	(3,447.34)
Excise tax	37.31	14.95	20.00	(5.05)
Sales tax	627,769.74	624,181.85	620,000.00	4,181.85
Sales tax - school district	287,870.00	294,689.11	325,000.00	(30,310.89)
In lieu of taxes	1,929.34	2,307.65	1,930.00	377.65
Subtotal	1,785,078.49	1,830,906.83	1,875,639.00	(44,732.17)
Intergovernmental				
Liquor	12,248.03	10,446.68	10,000.00	446.68
FAA & NWS airport services	14,300.00	15,200.00	14,000.00	1,200.00
County pmts for cemetery	33,599.99	33,352.09	33,000.00	352.09
Recreation	41,350.00	40,600.05	38,000.00	2,600.05
City office rent	6,500.00	9,000.00	9,000.00	0.00
Pmt from Chamber of Commerce	3,600.00	0.00	0.00	0.00
County pmts for fire	23,166.00	22,775.36	23,000.00	(224.64)
Subtotal	134,764.02	131,374.18	127,000.00	4,374.18
Licenses, fees and permits				
Franchise fees	117,864.59	120,791.06	120,000.00	791.06
Pet licenses	17,754.75	12,714.55	12,000.00	714.55
Occupational licenses	10,745.00	9,650.00	7,500.00	2,150.00
Other licenses	17,141.25	27,695.50	5,000.00	22,695.50
Subtotal	163,505.59	170,851.11	144,500.00	26,351.11
Charges for services				
Airport receipts	25,911.45	24,824.84	22,000.00	2,824.84
Public transportation	18,720.85	19,767.01	20,000.00	(232.99)
Water park receipts	39,250.67	40,414.08	36,500.00	3,914.08
Subtotal	83,882.97	85,005.93	78,500.00	6,505.93
Fines, forfeitures, penalties				
Fines and fees	58,366.26	70,078.38	60,000.00	10,078.38
Use of money and property				
Interest on investments	4,692.06	10,131.97	2,000.00	8,131.97

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

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)

	2016 Actual	2017 Actual	2017 Budget	2017 Variance Over (Under)
Cash receipts - continued				
Reimbursed expense	$ 32,243.00	$ 24,962.50	$ 35,000.00	$ (10,037.50)
Miscellaneous	18,916.26	14,218.99	10,000.00	4,218.99
Subtotal	51,159.26	39,181.49	45,000.00	(5,818.51)
Operating transfers	729,100.00	830,000.00	830,000.00	0.00
Total cash receipts	3,010,548.65	3,167,529.89	$ 3,162,639.00	$ 4,890.89
Expenditures				
General Government				
Personal services	201,574.40	228,721.61	$ 238,294.00	$ (9,572.39)
Contractual services	220,289.68	136,569.76	548,300.00	(411,730.24)
Commodities	26,968.90	23,546.99	30,250.00	(6,703.01)
Capital outlay	54,232.98	83,208.98	107,240.00	(24,031.02)
Government school sales tax	287,870.00	294,689.11	0.00	294,689.11
Transfer to C.I.R.F.	3,000.00	53,000.00	53,000.00	0.00
Transfer to M.E.R.F.	10,000.00	5,000.00	5,000.00	0.00
Transfer to Grant Imp Fund	100,000.00	100,000.00	100,000.00	0.00
Transfer to Economic Dev	0.00	100,000.00	100,000.00	0.00
Subtotal	903,935.96	1,024,736.45	1,182,084.00	(157,347.55)
Police department				
Personal services	406,985.16	432,698.03	421,909.00	10,789.03
Contractual services	32,670.32	47,712.17	43,500.00	4,212.17
Commodities	38,663.20	35,899.46	47,775.00	(11,875.54)
Capital outlay	30,568.99	30,568.99	30,569.00	(0.01)
Transfer to C.E.R.F.	0.00	14,500.00	14,500.00	0.00
Transfer to M.E.R.F.	2,000.00	4,500.00	4,500.00	0.00
Subtotal	510,887.67	565,878.65	562,753.00	3,125.65
Municipal court				
Personal services	52,428.57	53,210.75	54,325.00	(1,114.25)
Contractual services	7,272.88	5,862.55	19,750.00	(13,887.45)
Commodities	1,964.23	1,916.32	2,500.00	(583.68)
Capital outlay	0.00	857.00	800.00	57.00
Subtotal	61,665.68	61,846.62	77,375.00	(15,528.38)

City of Goodland, Kansas

Schedule 2a

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)

	2016 Actual	2017 Actual	2017 Budget	2017 Variance Over (Under)
Animal Control				
Contractual services	$ 43,444.33	$ 41,737.97	$ 40,300.00	$ 1,437.97
Commodities	180.28	120.85	250.00	(129.15)
Subtotal	43,624.61	41,858.82	40,550.00	1,308.82
Expenditures - continued				
Van Transportation				
Personal services	14,428.56	14,304.98	20,996.00	(6,691.02)
Contractual services	1,873.60	2,519.18	2,700.00	(180.82)
Commodities	6,787.35	7,573.47	12,700.00	(5,126.53)
Transfer to M.E.R.F.	4,000.00	5,000.00	5,000.00	0.00
Subtotal	27,089.51	29,397.63	41,396.00	(11,998.37)
Fire department				
Personal services	107,731.02	103,117.60	110,134.00	(7,016.40)
Contractual services	6,445.91	6,888.72	11,200.00	(4,311.28)
Commodities	29,821.18	31,834.02	35,200.00	(3,365.98)
Capital Outlay	14,160.00	14,040.00	15,000.00	(960.00)
Transfer to M.E.R.F.	32,667.00	61,000.00	66,000.00	(5,000.00)
Subtotal	190,825.11	216,880.34	237,534.00	(20,653.66)
Building inspection				
Personal services	35,749.66	35,152.99	35,961.00	(808.01)
Contractual services	34,037.74	51,502.34	64,850.00	(13,347.66)
Commodities	2,421.24	1,593.27	3,950.00	(2,356.73)
Subtotal	72,208.64	88,248.60	104,761.00	(16,512.40)
Streets and alleys				
Personal services	299,930.80	322,971.60	334,067.00	(11,095.40)
Contractual services	43,436.38	39,441.40	85,000.00	(45,558.60)
Commodities	182,951.72	134,209.93	196,000.00	(61,790.07)
Capital outlay	15,493.88	30,043.01	31,750.00	(1,706.99)
Transfer to C.I.R.F.	21,000.00	8,000.00	8,000.00	0.00
Transfer to M.E.R.F.	36,370.00	79,598.00	79,598.00	0.00
Subtotal	599,182.78	614,263.94	734,415.00	(120,151.06)

City of Goodland, Kansas

Schedule 2a

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)

		2017		
Expenditures - continued	**2016 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Airport				
Contractual services	$ 25,987.62	$ 27,306.95	$ 32,500.00	$ (5,193.05)
Commodities	3,086.46	10,023.92	9,950.00	73.92
Capital outlay	6,753.17	8,000.00	8,000.00	0.00
Subtotal	35,827.25	45,330.87	50,450.00	(5,119.13)
Parks				
Personal services	111,063.83	113,130.29	125,216.00	(12,085.71)
Contractual services	994.17	1,594.67	1,950.00	(355.33)
Commodities	24,550.12	21,250.91	31,400.00	(10,149.09)
Capital Outlay	2,946.05	0.00	2,400.00	(2,400.00)
Subtotal	139,554.17	135,975.87	160,966.00	(24,990.13)
Museum				
Personal services	52,566.98	52,688.85	56,215.00	(3,526.15)
Contractual services	11,588.25	7,059.38	16,646.00	(9,586.62)
Commodities	6,566.21	5,938.46	15,800.00	(9,861.54)
Transfer to C.I.R.F.	0.00	1,000.00	1,000.00	0.00
Subtotal	70,721.44	66,686.69	89,661.00	(22,974.31)
Cemeteries				
Contractual services	45,485.24	46,198.26	47,389.00	(1,190.74)
Commodities	2,714.66	2,712.58	3,250.00	(537.42)
Subtotal	48,199.90	48,910.84	50,639.00	(1,728.16)
Recreation				
Contractual services	49,482.04	49,000.00	49,500.00	(500.00)
Commodities	2,238.71	3,039.08	7,000.00	(3,960.92)
Subtotal	51,720.75	52,039.08	56,500.00	(4,460.92)

City of Goodland, Kansas

Schedule 2a

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)

		2017		
	2016 Actual	Actual	Budget	Variance Over (Under)
Steever Water Park				
Personal services	$ 71,422.79	$ 64,985.14	$ 73,518.00	$ (8,532.86)
Contractual services	10,500.54	8,401.07	12,100.00	(3,698.93)
Commodities	31,020.52	25,315.50	36,000.00	(10,684.50)
Capital Outlay	0.00	1,411.79	0.00	1,411.79
Transfer to C.I.R.F.	2,000.00	20,000.00	20,000.00	0.00
Transfer to M.E.R.F.	2,000.00	5,000.00	5,000.00	0.00
Subtotal	116,943.85	125,113.50	146,618.00	(21,504.50)
Neighborhood Revitalization Rebate	0.00	0.00	(82,240.00)	82,240.00
Total expenditures and transfers subject to budget	2,872,387.32	3,117,167.90	$ 3,453,462.00	$ (336,294.10)
Receipts over (under) expenditures	$ 138,161.33	$ 50,361.99		
Unencumbered cash, January 1	455,939.37	594,100.70		
Prior year canceled encumbrances	0.00	6,418.88		
Unencumbered cash, December 31	$ 594,100.70	$ 650,881.57		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2b

SPECIAL PURPOSE FUNDS
ECONOMIC DEVELOPMENT 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)

	2016 Actual	2017 Actual	2017 Budget	2017 Variance Over (Under)
Cash receipts				
Other				
Miscellaneous	$ 5,663.55	$ 0.00	$ 0.00	$ 0.00
Use of money and property				
Interest on investments	196.15	161.02	200.00	(38.98)
Operating transfers	50,000.00	170,000.00	170,000.00	0.00
Total cash receipts	55,859.70	170,161.02	$ 170,200.00	$ (38.98)
Expenditures				
Personal services	98,695.72	106,061.16	$ 106,664.00	$ (602.84)
Contractual services	5,531.87	8,044.96	15,000.00	(6,955.04)
Commodities	794.81	365.79	2,600.00	(2,234.21)
Capital outlay	26,590.35	46,559.15	53,500.00	(6,940.85)
Total expenditures subject to budget	131,612.75	161,031.06	$ 177,764.00	$ (16,732.94)
Receipts over (under) expenditures	(75,753.05)	9,129.96		
Unencumbered cash, January 1	127,956.15	52,203.10		
Unencumbered cash, December 31	$ 52,203.10	$ 61,333.06		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
CEMETERY IMPROVEMENT 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)

	2016 Actual	2017 Actual	2017 Budget	2017 Variance Over (Under)
Cash receipts				
Other				
Lot sales	$ 9,400.00	$ 2,450.00	$ 1,300.00	$ 1,150.00
Tree fund	0.00	150.00	1.00	149.00
Burial permit sales	6,300.00	4,800.00	6,000.00	(1,200.00)
Fence fund	8.51	27.35	17.00	10.35
Subtotal	15,708.51	7,427.35	7,318.00	109.35
Use of money and property				
Interest on investments	565.68	1,222.42	200.00	1,022.42
Operating Transfers	126,900.79	0.00	0.00	0.00
Total cash receipts	143,174.98	8,649.77	$ 7,518.00	$ 1,131.77
Expenditures				
Building & land	5,714.28	11,254.35	$ 50,312.00	$ (39,057.65)
New Equipment	0.00	9,498.96	1,000.00	8,498.96
Cemetery improvement - tree	190.00	0.00	4,000.00	(4,000.00)
Cemetery improvement - fence	0.00	0.00	34,168.00	(34,168.00)
Total expenditures subject to budget	5,904.28	20,753.31	$ 89,480.00	$ (68,726.69)
Receipts over (under) expenditures	137,270.70	(12,103.54)		
Unencumbered cash, January 1	172,267.73	309,538.43		
Unencumbered cash, December 31	$ 309,538.43	$ 297,434.89		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
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)

	2016 Actual	2017 Actual	2017 Budget	2017 Variance Over (Under)
Cash receipts				
Taxes				
Gas tax	$ 119,512.40	$ 118,615.65	$ 117,250.00	$ 1,365.65
Total cash receipts	119,512.40	118,615.65	$ 117,250.00	$ 1,365.65
Expenditures				
Reconstruction & maintenance	113,962.50	12,106.68	$ 124,000.00	$ (111,893.32)
Total expenditures subject to budget	113,962.50	12,106.68	$ 124,000.00	$ (111,893.32)
Receipts over (under) expenditures	5,549.90	106,508.97		
Unencumbered cash, January 1	13,989.55	19,539.45		
Unencumbered cash, December 31	$ 19,539.45	$ 126,048.42		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
SELF INSURANCE 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)

		2017		
	2016 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Use of money and property				
Interest on investments	$ 102.39	$ 500.51	$ 150.00	$ 350.51
Other				
Miscellaneous	8,277.10	7,003.56	7,000.00	3.56
Operating Transfers	434,612.33	485,335.31	545,934.00	(60,598.69)
Total cash receipts	442,991.82	492,839.38	$ 553,084.00	$ (60,244.62)
Expenditures				
General Admin	311,239.77	455,212.36	576,910.00	(121,697.64)
Total expenditures and transfers subject to budget	311,239.77	455,212.36	$ 576,910.00	$ (121,697.64)
Receipts over (under) expenditures	131,752.05	37,627.02		
Unencumbered cash, January 1	0.00	131,752.05		
Unencumbered cash, December 31	$ 131,752.05	$ 169,379.07		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
AIRPORT 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)

	2016 Actual	2017 Actual	2017 Budget	2017 Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ (0.27)	$ 0.00	$ 0.00	$ 0.00
Back tax collections	162.22	24.30	0.00	24.30
Motor Vehicle	331.02	0.00	0.00	0.00
Excise tax	0.57	0.00	0.00	0.00
Subtotal	493.54	24.30	0.00	24.30
Charges for services				
Hangar rentals	22,043.75	24,700.00	20,000.00	4,700.00
Use of money and property				
Interest on investments	752.61	1,256.19	175.00	1,081.19
Other				
Miscellaneous	1,212.28	993.06	1,400.00	(406.94)
Subtotal	1,212.28	993.06	1,400.00	(406.94)
Total cash receipts	24,502.18	26,973.55	$ 21,575.00	$ 5,374.25
Expenditures				
Capital outlay	0.00	2,117.50	$ 284,059.00	$ (281,941.50)
Operating transfers	11,725.00	7,087.50	0.00	7,087.50
Total expenditures and transfers subject to budget	11,725.00	9,205.00	$ 284,059.00	$ (274,854.00)
Receipts over (under) expenditures	12,777.18	17,768.55		
Unencumbered cash, January 1	262,960.80	275,737.98		
Unencumbered cash, December 31	$ 275,737.98	$ 293,506.53		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
LIBRARY 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)

	2016 Actual	2017 Actual	2017 Budget	2017 Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 145,753.50	$ 139,124.31	$ 156,160.00	$ (17,035.69)
Back tax collections	4,869.91	2,472.04	500.00	1,972.04
Motor vehicle tax	23,817.03	24,759.62	24,751.00	8.62
Excise tax	12.01	3.18	8.00	(4.82)
In lieu of tax	379.38	367.86	379.00	(11.14)
Total cash receipts	174,831.83	166,727.01	$ 181,798.00	$ (15,070.99)
Expenditures				
Building and land	10,664.28	0.00	$ 15,298.00	$ (15,298.00)
Library appropriation	164,167.55	166,500.00	166,500.00	0.00
Subtotal	174,831.83	166,500.00	181,798.00	(15,298.00)
Neighborhood Revitalization Rebate	0.00	0.00	(15,298.00)	15,298.00
Total expenditures and transfers subject to budget	174,831.83	166,500.00	$ 166,500.00	$ 0.00
Receipts over (under) expenditures	0.00	227.01		
Unencumbered cash, January 1	0.00	0.00		
Unencumbered cash, December 31	$ 0.00	$ 227.01		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
MUNICIPAL COURT DIVERSION FEE 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)

		2017		
	2016 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Fines, forfeitures, penalties				
Fines and fees	$ 4,315.00	$ 3,810.00	$ 5,000.00	$ (1,190.00)
Use of money and property				
Interest on investments	24.48	52.84	30.00	22.84
Total cash receipts	4,339.48	3,862.84	$ 5,030.00	$ (1,167.16)
Expenditures				
Training	334.88	436.00	$ 1,500.00	$ (1,064.00)
Capital outlay	0.00	8,960.79	11,500.00	(2,539.21)
Total expenditures subject to budget	334.88	9,396.79	$ 13,000.00	$ (3,603.21)
Receipts over (under) expenditures	4,004.60	(5,533.95)		
Unencumbered cash, January 1	11,987.51	15,992.11		
Unencumbered cash, December 31	$ 15,992.11	$ 10,458.16		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
VEHICLE INSPECTION (VIN) 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)

	2016 Actual	2017 Actual	2017 Budget	2017 Variance Over (Under)
Cash receipts				
Charges for services				
VIN collections	$ 14,300.00	$ 12,300.00	$ 12,000.00	$ 300.00
Use of money and property				
Interest on investments	31.87	73.71	50.00	23.71
Total cash receipts	14,331.87	12,373.71	$ 12,050.00	$ 323.71
Expenditures				
Remittance to state	1,436.00	1,216.00	$ 1,300.00	$ (84.00)
Training and schooling	2,825.90	2,544.90	4,000.00	(1,455.10)
Capital outlay	2,374.17	10,369.25	10,000.00	369.25
Total expenditures subject to budget	6,636.07	14,130.15	$ 15,300.00	$ (1,169.85)
Receipts over (under) expenditures	7,695.80	(1,756.44)		
Unencumbered cash, January 1	13,742.07	21,437.87		
Unencumbered cash, December 31	$ 21,437.87	$ 19,681.43		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
SPECIAL PARK AND RECREATION 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)

		2017		
	2016 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Intergovernmental				
Local liquor tax	$ 12,248.01	$ 10,446.68	$ 10,000.00	$ 446.68
Total cash receipts	12,248.01	$ 10,446.68	$ 10,000.00	$ 446.68
Expenditures				
Capital outlay	29,917.95	0.00	$ 0.00	$ 0.00
	0.00	39,373.61	40,000.00	(626.39)
Total expenditures subject to budget	29,917.95	39,373.61	$ 40,000.00	$ (626.39)
Receipts over (under) expenditures	(17,669.94)	(28,926.93)		
Unencumbered cash, January 1	56,346.68	38,676.74		
Unencumbered cash, December 31	$ 38,676.74	$ 9,749.81		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
MUNICIPAL EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 3,122.83	$ 4,491.30
Miscellaneous	11,203.52	64,126.00
Subtotal	14,326.35	68,617.30
Operating transfers	364,537.00	405,598.00
Total cash receipts	378,863.35	474,215.30
Expenditures		
Capital outlay		
General	307,621.33	210,268.26
Electric	276,177.93	6,686.93
Water	11,805.40	0.00
Total expenditures	595,604.66	216,955.19
Receipts over (under) expenditures	(216,741.31)	257,260.11
Unencumbered cash, January 1	1,264,355.12	1,047,613.81
Unencumbered cash, December 31	$ 1,047,613.81	$ 1,304,873.92

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 21

SPECIAL PURPOSE FUNDS
CAPITAL IMPROVEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 6,620.94	$ 13,887.79
Other		
Miscellaneous	360,376.00	55,148.81
Operating transfers	739,700.00	1,068,226.61
Total cash receipts	1,106,696.94	1,137,263.21
Expenditures		
Capital outlay		
General	99,526.64	223,477.00
Street	2,339.32	0.00
Water	169,200.00	272,552.68
Sewer	65,741.11	0.00
Electric	27,161.45	148,714.38
Total expenditures	363,968.52	644,744.06
Receipts over (under) expenditures	742,728.42	492,519.15
Unencumbered cash, January 1	2,105,178.56	2,847,906.98
Unencumbered cash, December 31	$ 2,847,906.98	$ 3,340,426.13

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
EFFICIENCY KS PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017 Actual
Cash receipts		
Intergovernmental		
Loans for customers	$ 1,645.56	$ 1,645.56
Total cash receipts	1,645.56	1,645.56
Expenditures		
Contractual services	48.00	48.00
Loan repayments from customers	1,597.56	1,597.56
Total expenditures	1,645.56	1,645.56
Receipts over (under) expenditures	0.00	0.00
Unencumbered cash, January 1	0.00	0.00
Unencumbered cash, December 31	$ 0.00	$ 0.00

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
INSURANCE PROCEEDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 16.37	$ 24.44
Other		
Insurance Proceeds	0.00	0.00
Total cash receipts	16.37	24.44
Expenditures		
Transfers out	0.00	0.00
Total expenditures	0.00	0.00
Receipts over (under) expenditures	16.37	24.44
Unencumbered cash, January 1	8,027.68	8,044.05
Unencumbered cash, December 31	$ 8,044.05	$ 8,068.49

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2o

SPECIAL PURPOSE FUNDS
EMPLOYEE BENEFIT 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)

		2017		
	2016 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 212,093.12	$ 211,076.41	$ 218,871.00	$ (7,794.59)
Back tax collections	11,802.62	4,666.30	1,500.00	3,166.30
Motor vehicle tax	55,499.80	38,963.52	36,011.00	2,952.52
Excise tax	36.50	5.61	20.00	(14.39)
In lieu of tax	552.03	515.67	552.00	(36.33)
Subtotal	279,984.07	255,227.51	256,954.00	(1,726.49)
Use of money and property				
Interest on investments	837.95	662.71	750.00	(87.29)
Other				
Insurance Receipts	4,714.27	22,198.56	3,000.00	19,198.56
Operating transfers	0.00	409,767.00	409,767.00	0.00
Total cash receipts	285,536.29	687,855.78	$ 670,471.00	$ 17,384.78
Expenditures				
Social security	101,764.06	106,939.93	$ 110,289.00	$ (3,349.07)
Worker's compensation	29,498.98	25,160.22	35,000.00	(9,839.78)
Unemployment insurance	1,022.00	1,378.20	7,641.00	(6,262.80)
Employees' retirement	111,101.32	109,643.48	138,720.00	(29,076.52)
Health & accident insurance	328,871.80	343,478.43	425,000.00	(81,521.57)
Building & land	15,517.37	16,046.94	21,451.00	(5,404.06)
Subtotal	587,775.53	602,647.20	738,101.00	(135,453.80)
Neighborhood Revitalization Rebate	0.00	0.00	(21,451.00)	21,451.00
Total expenditures subject to budget	587,775.53	602,647.20	$ 716,650.00	$ (114,002.80)
Receipts over (under) expenditures	(302,239.24)	85,208.58		
Unencumbered cash, January 1	427,144.76	124,905.52		
Unencumbered cash, December 31	$ 124,905.52	$ 210,114.10		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS
LIBRARY EMPLOYEE BENEFIT 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)

	2016 Actual	2017 Actual	2017 Budget	2017 Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 31,908.16	$ 37,498.20	$ 42,106.00	$ (4,607.80)
Back tax collections	1,083.54	560.97	100.00	460.97
Motor vehicle tax	5,457.35	5,487.27	5,420.00	67.27
In lieu of tax	83.05	99.16	83.00	16.16
Excise tax	2.67	0.72	2.00	(1.28)
Total cash receipts	38,534.77	43,646.32	$ 47,711.00	$ (4,064.68)
Expenditures				
Building and land	2,334.58	0.00	$ 4,116.00	$ (4,116.00)
Library appropriation	36,200.19	43,595.00	43,595.00	0.00
Subtotal	38,534.77	43,595.00	47,711.00	(4,116.00)
Neighborhood Revitalization Rebate	0.00	0.00	(4,116.00)	4,116.00
Total expenditures subject to budget	38,534.77	43,595.00	$ 43,595.00	$ 0.00
Receipts over (under) expenditures	0.00	51.32		
Unencumbered cash, January 1	0.00	0.00		
Unencumbered cash, December 31	$ 0.00	$ 51.32		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2q

BOND AND INTEREST FUND
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)

	2016 Actual	2017 Actual	2017 Budget	2017 Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 242,458.99	$ 272,759.27	$ 282,858.00	$ (10,098.73)
Back tax collections	8,830.56	4,319.79	0.00	4,319.79
Motor vehicle tax	42,979.17	41,874.79	41,167.00	707.79
In lieu of tax	631.06	666.40	631.00	35.40
Excise tax	21.83	5.53	15.00	(9.47)
Subtotal	294,921.61	319,625.78	324,671.00	(5,045.22)
Use of money and property				
Interest on investments	354.32	564.04	0.00	564.04
Subtotal	354.32	564.04	0.00	564.04
Total cash receipts	295,275.93	320,189.82	$ 324,671.00	$ (4,481.18)
Expenditures				
Bond principal	280,000.00	285,000.00	$ 285,000.00	$ 0.00
Interest expense	11,300.00	5,700.00	5,700.00	0.00
NR refunds	17,738.75	20,737.24	27,684.00	(6,946.76)
Cash basis reserve	0.00	0.00	25,000.00	(25,000.00)
Subtotal	309,038.75	311,437.24	343,384.00	(31,946.76)
Neighborhood Revitalization Rebate	0.00	0.00	(27,684.00)	27,684.00
Total expenditures and transfers subject to budget	309,038.75	311,437.24	$ 315,700.00	$ (4,262.76)
Receipts over (under) expenditures	(13,762.82)	8,752.58		
Unencumbered cash, January 1	42,406.16	28,643.34		
Unencumbered cash, December 31	$ 28,643.34	$ 37,395.92		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2r

CAPITAL PROJECT FUNDS
GRANT IMPROVEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017 Actual
Cash receipts		
Intergovernmental		
Grants/donations	$ 481,720.00	$ 1,408.00
Use of money and property		
Interest on investment	1,412.80	653.06
Operating transfers	100,000.00	100,000.00
Total cash receipts	583,132.80	102,061.06
Expenditures		
Construction	1,002,071.30	13,642.76
Total expenditures	1,002,071.30	13,642.76
Receipts over (under) expenditures	(418,938.50)	88,418.30
Unencumbered cash, January 1	507,407.91	88,469.41
Unencumbered cash, December 31	$ 88,469.41	$ 176,887.71

City of Goodland, Kansas

Schedule 2s

CAPITAL PROJECT FUNDS
C.I.D. PROJECT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017 Actual
Cash receipts		
Intergovernmental		
Sales tax	$ 43,137.59	$ 37,862.66
Total cash receipts	43,137.59	37,862.66
Expenditures		
Construction	60,120.82	37,862.66
Total expenditures	60,120.82	37,862.66
Receipts over (under) expenditures	(16,983.23)	0.00
Unencumbered cash, January 1	16,983.23	0.00
Unencumbered cash, December 31	$ 0.00	$ 0.00

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2t

CAPITAL PROJECT FUNDS
AIRPORT IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017 Actual
Cash receipts		
Intergovernmental		
Federal grants	$ 105,525.00	$ 63,787.50
Operating transfers	11,725.00	7,087.50
Total cash receipts	117,250.00	70,875.00
Expenditures		
Capital outlay	(106,050.00)	70,875.00
Total expenditures and transfers subject to budget	(106,050.00)	70,875.00
Receipts over (under) expenditures	223,300.00	0.00
Unencumbered cash, January 1	(223,300.00)	0.00
Unencumbered cash, December 31	$ 0.00	$ 0.00

City of Goodland, Kansas

Schedule 2u

CAPITAL PROJECT FUNDS
CDBG GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017 Actual
Cash receipts		
Intergovernmental		
Grants/donations	$ 271,050.08	$ 0.00
Total cash receipts	271,050.08	0.00
Expenditures		
Other	253,230.08	0.00
Total expenditures	253,230.08	0.00
Receipts over (under) expenditures	17,820.00	0.00
Unencumbered cash, January 1	(17,820.00)	0.00
Unencumbered cash, December 31	$ 0.00	$ 0.00

City of Goodland, Kansas

Schedule 2v

CAPITAL PROJECT FUNDS
WATER SYSTEM IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017 Actual
Cash receipts		
Intergovernmental		
Bond proceeds	$ 3,650,420.55	$ 0.00
Use of money and property		
Interest on investment	3,831.45	2,394.95
Total cash receipts	3,654,252.00	2,394.95
Expenditures		
Engineering Fees	126,761.38	304,818.74
Construction	1,931,992.20	780,713.69
Professional Services	11,498.56	24,412.52
Bond issue cost	2,191,382.25	0.00
Total expenditures	4,261,634.39	1,109,944.95
Receipts over (under) expenditures	(607,382.39)	(1,107,550.00)
Unencumbered cash, January 1	1,923,375.14	1,315,992.75
Unencumbered cash, December 31	$ 1,315,992.75	$ 208,442.75

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2w

BUSINESS FUNDS
ELECTRIC 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)

	2016 Actual	2017 Actual	2017 Budget	2017 Variance Over (Under)
Cash receipts				
Charges for services				
Sale of electricity	$ 6,058,909.32	$ 5,957,175.15	$ 6,500,000.00	$ (542,824.85)
Sale of supplies & services	7,449.87	0.00	0.00	0.00
Installation charges	136,409.09	74,367.78	30,000.00	44,367.78
Connection fees	7,679.35	6,954.66	7,000.00	(45.34)
Reconnect fees	3,012.65	2,709.95	3,000.00	(290.05)
Subtotal	6,213,460.28	6,041,207.54	6,540,000.00	(498,792.46)
Use of money and property				
Interest on investments	7,294.34	6,391.09	4,000.00	2,391.09
Other				
Miscellaneous & Gas Reimb	60,312.32	42,815.28	57,500.00	(14,684.72)
Operating transfers	30,000.00	25,000.00	30,000.00	(5,000.00)
Total cash receipts	6,311,066.94	6,115,413.91	$ 6,631,500.00	$ (516,086.09)
Expenditures				
Production				
Personal services	407,441.38	467,737.64	$ 552,334.00	$ (84,596.36)
Contractual services	3,797,745.80	3,540,433.53	4,235,300.00	(694,866.47)
Commodities	124,776.68	121,606.88	153,500.00	(31,893.12)
Transfer to C.I.R.F.	0.00	175,000.00	175,000.00	0.00
Transfer to M.E.R.F.	85,000.00	75,000.00	75,000.00	0.00
Transfer to electric reserve	100,000.00	145,000.00	145,000.00	0.00
Subtotal	4,514,963.86	4,524,778.05	5,336,134.00	(811,355.95)
Transmission & Distribution				
Personal services	398,521.49	413,627.39	449,493.00	(35,865.61)
Contractual services	168,722.21	105,936.82	201,500.00	(95,563.18)
Commodities	310,943.07	312,260.14	307,600.00	4,660.14
Capital outlay	0.00	0.00	40,000.00	(40,000.00)
Transfer to C.I.R.F.	331,500.00	295,000.00	295,000.00	0.00
Transfer to M.E.R.F.	67,500.00	52,500.00	52,500.00	0.00
Transfer to electric reserve	100,000.00	95,000.00	95,000.00	0.00
Subtotal	1,377,186.77	1,274,324.35	1,441,093.00	(166,768.65)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2w

BUSINESS FUNDS
ELECTRIC 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)

	2016 Actual	2017 Actual	2017 Budget	Variance Over (Under)
Expenditures - continued				
Commercial & General				
Personal services	$ 245,343.97	$ 248,336.66	$ 263,460.00	$ (15,123.34)
Contractual services	82,674.16	78,210.40	97,800.00	(19,589.60)
Commodities	40,009.51	32,957.08	37,750.00	(4,792.92)
Capital outlay	50,656.62	20,430.48	55,000.00	(34,569.52)
Transfer to M.E.R.F.	10,750.00	12,000.00	12,000.00	0.00
Subtotal	429,434.26	391,934.62	466,010.00	(74,075.38)
Transfer to MERF/CIRF				
Transfers to economic development	50,000.00	70,000.00	70,000.00	0.00
Transfers to general fund	500,000.00	550,000.00	550,000.00	0.00
Subtotal	550,000.00	620,000.00	620,000.00	0.00
Compensating tax	24,721.13	15,885.10	15,000.00	885.10
Total expenditures and transfers subject to budget	6,896,306.02	6,826,922.12	$ 7,878,237.00	$ (1,051,314.88)
Receipts over (under) expenditures	(585,239.08)	(711,508.21)		
Unencumbered cash, January 1	1,936,394.18	1,351,155.10		
Unencumbered cash, December 31	$ 1,351,155.10	$ 639,646.89		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2x

BUSINESS FUNDS
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)

	2016 Actual	2017 Actual	2017 Budget	2017 Variance Over (Under)
Cash receipts				
Charges for services				
Sale of water	$ 1,170,344.05	$ 1,111,393.21	$ 1,100,000.00	$ 11,393.21
Installation charges	17,136.30	10,780.31	7,500.00	3,280.31
Sale of supplies	0.00	0.00	4,000.00	(4,000.00)
Connection fees	4,830.00	4,569.16	4,000.00	569.16
Reconnect fees	2,340.00	2,020.00	1,500.00	520.00
Subtotal	1,194,650.35	1,128,762.68	1,117,000.00	11,762.68
Use of money and property				
Interest on investments	1,798.86	2,802.26	1,000.00	1,802.26
Other				
Miscellaneous	6,131.53	2,905.05	1,500.00	1,405.05
Total cash receipts	1,202,580.74	1,134,469.99	$ 1,119,500.00	$ 14,969.99
Expenditures				
Production				
Personal services	124,684.50	113,893.21	$ 127,951.00	$ (14,057.79)
Contractual services	51,515.01	43,857.80	94,500.00	(50,642.20)
Commodities	60,146.56	52,261.83	122,500.00	(70,238.17)
Capital outlay	0.00	0.00	7,500.00	(7,500.00)
Transfer to C.I.R.F.	125,000.00	140,000.00	165,000.00	(25,000.00)
Transfer to M.E.R.F.	100,000.00	100,000.00	100,000.00	0.00
Transfer to water reserve	30,000.00	25,000.00	25,000.00	0.00
Subtotal	491,346.07	475,012.84	642,451.00	(167,438.16)
Transmission & Distribution				
Personal services	204,852.43	198,635.93	209,048.00	(10,412.07)
Contractual services	23,537.43	16,338.01	61,105.00	(44,766.99)
Commodities	95,857.94	63,307.31	104,700.00	(41,392.69)
Capital outlay	10,000.00	242.35	30,000.00	(29,757.65)
Transfer to C.I.R.F.	244,200.00	312,353.00	332,353.00	(20,000.00)
Transfer to M.E.R.F.	6,000.00	6,000.00	6,000.00	0.00
Transfer to water reserve	30,000.00	25,000.00	25,000.00	0.00
Subtotal	614,447.80	621,876.60	768,206.00	(146,329.40)

City of Goodland, Kansas

Schedule 2x

BUSINESS FUNDS
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)

	2016 Actual	2017 Actual	2017 Budget	2017 Variance Over (Under)
Expenditures - continued				
Other				
Sales and compensating tax	$ 3,807.66	$ 1,047.35	$ 2,500.00	$ (1,452.65)
Water clean drinking fee	7,446.66	8,229.86	13,000.00	(4,770.14)
Subtotal	11,254.32	9,277.21	15,500.00	(6,222.79)
Transfer to general fund	100,000.00	125,000.00	125,000.00	0.00
Subtotal	100,000.00	125,000.00	125,000.00	0.00
Total expenditures and transfers subject to budget	1,217,048.19	1,231,166.65	$ 1,551,157.00	$ (319,990.35)
Receipts over (under) expenditures	(14,467.45)	(96,696.66)		
Unencumbered cash, January 1	721,257.13	706,789.68		
Unencumbered cash, December 31	$ 706,789.68	$ 610,093.02		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2y

BUSINESS FUNDS
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)

	2016 Actual	2017 Actual	2017 Budget	Variance Over (Under)
Cash receipts				
Charges for services				
Sewer service charges	$ 360,663.43	$ 357,375.45	$ 375,000.00	$ (17,624.55)
Installation charges	250.00	500.00	750.00	(250.00)
Subtotal	360,913.43	357,875.45	375,750.00	(17,874.55)
Use of money and property				
Interest on investments	402.01	584.41	400.00	184.41
Other				
Miscellaneous	496.75	0.00	0.00	0.00
Total cash receipts	361,812.19	358,459.86	$ 376,150.00	$ (17,690.14)
Expenditures				
Sewage treatment				
Personal services	67,282.70	64,560.83	$ 74,781.00	$ (10,220.17)
Contractual services	16,827.16	13,421.53	21,550.00	(8,128.47)
Commodities	15,679.41	17,767.30	29,900.00	(12,132.70)
Transfer to C.I.R.F.	3,000.00	0.00	0.00	0.00
Transfer to M.E.R.F	8,250.00	0.00	0.00	0.00
Transfer to sewer reserve	30,000.00	23,000.00	25,000.00	(2,000.00)
Subtotal	141,039.27	118,749.66	151,231.00	(32,481.34)
Collection System Maintenance				
Personal services	68,984.39	67,048.66	70,876.00	(3,827.34)
Contractual services	8,433.52	4,492.17	15,800.00	(11,307.83)
Commodities	8,385.74	6,013.80	35,500.00	(29,486.20)
Capital Outlay	9,356.64	19,999.65	38,000.00	(18,000.35)
Transfer to C.I.R.F.	10,000.00	10,000.00	10,000.00	0.00
Transfer to sewer reserve	30,000.00	23,000.00	25,000.00	(2,000.00)
Subtotal	135,160.29	130,554.28	195,176.00	(64,621.72)

City of Goodland, Kansas

Schedule 2y

BUSINESS FUNDS
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)

		2017		
	2016 Actual	Actual	Budget	Variance Over (Under)
Expenditures				
Transfer to electric fund	$ 30,000.00	$ 25,000.00	$ 30,000.00	$ (5,000.00)
Transfer to general fund	100,000.00	125,000.00	125,000.00	0.00
Subtotal	130,000.00	150,000.00	155,000.00	(5,000.00)
Total expenditures and transfers subject to budget	406,199.56	399,303.94	$ 501,407.00	$ (102,103.06)
Receipts over (under) expenditures	(44,387.37)	(40,844.08)		
Unencumbered cash, January 1	229,642.60	185,255.23		
Unencumbered cash, December 31	$ 185,255.23	$ 144,411.15		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2z

BUSINESS FUNDS
SOLID WASTE 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)

		2017		
	2016 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Charges for services				
Collections	$ 499,943.71	$ 507,320.98	$ 500,000.00	$ 7,320.98
Use of money and property				
Interest on investments	125.12	233.97	100.00	133.97
Total cash receipts	500,068.83	507,554.95	$ 500,100.00	$ 7,454.95
Expenditures				
Contractual services	469,325.00	466,965.00	$ 535,300.00	$ (68,335.00)
Operating transfers	29,100.00	30,000.00	30,000.00	0.00
Total expenditures	498,425.00	496,965.00	$ 565,300.00	$ (68,335.00)
Receipts over (under) expenditures	1,643.83	10,589.95		
Unencumbered cash, January 1	64,591.11	66,234.94		
Unencumbered cash, December 31	$ 66,234.94	$ 76,824.89		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2aa

BUSINESS FUNDS
ELECTRIC RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 2,578.74	$ 4,372.28
Operating transfers	200,000.00	240,000.00
Total cash receipts	202,578.74	244,372.28
Expenditures		
Construction	27,451.32	12,508.06
New Equipment	152,874.26	6,816.66
Operating transfers	0.00	309,767.00
Total expenditures	180,325.58	329,091.72
Receipts over (under) expenditures	22,253.16	(84,719.44)
Unencumbered cash, January 1	1,065,648.64	1,087,901.80
Unencumbered cash, December 31	$ 1,087,901.80	$ 1,003,182.36

City of Goodland, Kansas

Schedule 2bb

BUSINESS FUNDS
WATER RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 358.76	$ 681.26
Operating transfer	60,000.00	50,000.00
Total cash receipts	60,358.76	50,681.26
Expenditures		
Other	56,552.82	4,540.84
Operating transfers	0.00	50,000.00
Total expenditures	56,552.82	54,540.84
Receipts over (under) expenditures	3,805.94	(3,859.58)
Unencumbered cash, January 1	176,657.89	180,463.83
Unencumbered cash, December 31	$ 180,463.83	$ 176,604.25

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2cc

BUSINESS FUNDS
SEWER RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 217.21	$ 516.22
Operating transfers	60,000.00	46,000.00
Total cash receipts	60,217.21	46,516.22
Expenditures		
Contractual services	0.00	0.00
Capital outlay	25,911.92	0.00
Operating transfers	0.00	50,000.00
Total expenditures	25,911.92	50,000.00
Receipts over (under) expenditures	34,305.29	(3,483.78)
Unencumbered cash, January 1	92,236.79	126,542.08
Unencumbered cash, December 31	$ 126,542.08	$ 123,058.30

City of Goodland, Kansas

Schedule 2dd

TRUST FUNDS
MUSEUM ENDOWMENT 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)

	2016 Actual	2017 Actual
Cash receipts		
Use of money and property		
Miscellaneous	$ 94,992.36	$ 4,275.36
Total cash receipts	94,992.36	4,275.36
Expenditures		
Operating transfers	0.00	0.00
Total expenditures	0.00	0.00
Receipts over (under) expenditures	94,992.36	4,275.36
Unencumbered cash, January 1	0.00	94,992.36
Unencumbered cash, December 31	$ 94,992.36	$ 99,267.72

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2ee

TRUST FUNDS
STREET IMPROVEMENT PROJECT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2017
(With Comparative Actual totals for the Prior Year Ended December 31, 2016)

	2016 Actual	2017 Actual
Cash receipts		
Other		
Reimbursements	$ 0.00	$ 2,524,764.00
Interest on investment	0.00	4,687.70
Total cash receipts	0.00	2,529,451.70
Expenditures		
Operating Transfers	126,900.79	146,516.41
Total expenditures	126,900.79	146,516.41
Receipts over (under) expenditures	(126,900.79)	2,382,935.29
Unencumbered cash, January 1	126,900.79	0.00
Unencumbered cash, December 31	$ 0.00	$ 2,382,935.29

City of Goodland, Kansas

Schedule 2ff

TRUST FUNDS
LAW ENFORCEMENT TRUST 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)

		2017		
	2016 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Use of money and property				
Interest on investment	$ 30.33	$ 69.44	$ 25.00	$ 44.44
Other				
Impound Proceeds	1,780.00	6,706.50	500.00	6,206.50
Dues	0.00	63.52	0.00	63.52
Forfeitures	233.06	5,531.77	2,400.00	3,131.77
Total cash receipts	2,043.39	12,371.23	$ 2,925.00	$ 9,446.23
Expenditures				
Contractual	300.00	1,962.60	$ 150.00	$ 1,812.60
Capital Outlay	2,586.00	6,649.92	8,500.00	(1,850.08)
Total expenditures	2,886.00	8,612.52	$ 8,650.00	$ (37.48)
Receipts over (under) expenditures	(842.61)	3,758.71		
Unencumbered cash, January 1	11,370.37	10,527.76		
Unencumbered cash, December 31	$ 10,527.76	$ 14,286.47		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year ended December 31, 2017

Fund	Cash Balance Beginning of year	Cash Receipts	Cash Disbursements	Cash Balance End of year
Sales Tax Fund	$ 2,148.00	$ 234,821.78	$ 231,269.80	$ 5,699.98
Customer Deposits - electric	136,763.25	29,484.00	28,300.00	137,947.25
Customer Deposits - water	80,144.00	19,900.00	19,300.00	80,744.00
State Water Tax Fund	3,627.70	9,403.48	9,292.49	3,738.69
Municipal Court	800.00	91,833.97	91,889.97	744.00
Alcohol Fund	4,567.86	12.00	12.00	4,567.86
	$ 228,050.81	$ 385,455.23	$ 380,064.26	$ 233,441.78

See Independent Auditor's Report.