

**OAKLAWN IMPROVEMENT DISTRICT  
WICHITA, KANSAS**

**FINANCIAL STATEMENT  
DECEMBER 31, 2018**

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**BUSBY FORD & REIMER, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

**OAKLAWN IMPROVEMENT DISTRICT  
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DECEMBER 31, 2018**

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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

**Board of Directors  
Oaklawn Improvement District  
Wichita, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of the **Oaklawn Improvement District, Wichita, Kansas**, as of and for the year ended **December 31, 2018**, 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 1 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.

### *Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' 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 auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

**Board of Directors**  
**Oaklawn Improvement District**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **Oaklawn Improvement District, Wichita, 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 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

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 **Oaklawn Improvement District, Wichita, Kansas**, as of **December 31, 2018**, or the changes in its financial position and cash flows 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 **Oaklawn Improvement District, Wichita, Kansas**, as of **December 31, 2018**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*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, individual fund schedules of regulatory basis receipts and expenditures-actual and summary of regulatory basis receipts and disbursements-agency funds (Regulatory-Required Supplementary Information 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 financial statement as a whole, on the basis of accounting described in Note 1.

**Board of Directors  
Oaklawn Improvement District**

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated February 6, 2018. The 2017 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://da.ks.gov/ar/muniserv/>. Such 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
February 7, 2019

**OAKLAWN IMPROVEMENT DISTRICT  
SUMMARY OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental							
General Fund	\$ 1,918	\$ 0	\$ 76,642	\$ 77,059	\$ 1,501	\$ 0	\$ 1,501
Special Purpose Funds							
Senior Center	4,795	0	42,439	42,146	5,088	0	5,088
Community Center	6,181	0	1,235	1,147	6,269	0	6,269
Special Works	3,185	0	52,036	53,833	1,388	0	1,388
Sewer Replacement Reserve	13,800	0	600	0	14,400	0	14,400
Bond and Interest							
Bond and Interest	632	0	0	0	632	0	632
Special Assessment	24,011	0	4,943	0	28,954	0	28,954
Business							
Sewer Utility	232,289	0	673,935	559,770	346,454	24,057	370,511
	<u>\$ 286,811</u>	<u>\$ 0</u>	<u>\$ 851,830</u>	<u>\$ 733,955</u>	<u>\$ 404,686</u>	<u>\$ 24,057</u>	<u>\$ 428,743</u>
Composition of Cash:				Checking Accounts			\$ 408,046
				Sedgwick County Treasurer			29,586
							437,632
				Agency Funds			(8,889)
							<u>\$ 428,743</u>

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



**OAKLAWN IMPROVEMENT DISTRICT  
NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2018**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**The Oaklawn Improvement District** is a municipal corporation governed by an elected three-member board. The Improvement District's financial statement include all funds over which the board exercise's financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

Basis of Presentation – Fund Accounting

The accounts of the Improvement District are organized on the basis of funds, each of which is considered a separate accounting entity. The Improvement District has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts and expenditures. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations or other restrictions.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

**Governmental 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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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.)

Regulatory Basis of Accounting

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 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.

**OAKLAWN IMPROVEMENT DISTRICT  
NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2018**

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.

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

Budget and Tax Cycle

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. 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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 was one amendment to the budget for the year ended December 31, 2018.

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the Improvement District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.



**OAKLAWN IMPROVEMENT DISTRICT  
NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2018**

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Senior Center Fund	Community Center Fund
Sewer Replacement Reserve 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.

**Special Assessments**

Projects financed in part by special assessments are financed through the issuance of general obligation bonds which are secured in full by the Improvement District and are retired from the Improvement District's bond and interest fund. Further, state statutes permit the levying of additional general ad valorem property taxes in the Improvement District's bond and interest fund to finance delinquent special assessments. Special assessment taxes are levied over a ten or fifteen year period and the annual installments are due and payable with annual ad valorem property taxes. The Improvement District may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears.

**Note 2 - Reimbursed Expenses:**

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement meet the following criteria:

1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

**Note 3 - Interfund Transactions:**

Operating transfers were as follows:

Transfer from:	Statutory Authority	Transfer to:		
		General	Sewer Replacement Reserve	Total
Sewer Utility	K.S.A. 12-825d	\$ 0	\$ 600	\$ 600
Sewer Utility	K.S.A. 12-631o	10,000	0	10,000
		<u>\$ 10,000</u>	<u>\$ 600</u>	<u>\$ 10,600</u>

**Note 4 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the Improvement District to record vacation and sick leave benefits as expenditures when paid.

**OAKLAWN IMPROVEMENT DISTRICT  
NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2018**

**Note 5 - Contingencies:**

Risk Management

The Improvement District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Improvement District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Grant Programs

The Improvement District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

**Note 6 - Deposits:**

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

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

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Improvement District's deposits may be returned to it. State statutes require the Improvement District'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%. All deposits were legally secured at December 31, 2018.

At December 31, 2018, the Improvement District's carrying amount of deposits was \$437,632 and the bank balance was \$408,047. The bank balance was held by two banks resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance. \$29,586 was held by the Sedgwick County Treasurer for payment of indebtedness.

**OAKLAWN IMPROVEMENT DISTRICT  
NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2018**

**Note 7 - Defined Benefit Pension Plan:**

Plan Description

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the Improvement District were \$9,719 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the Improvement District's proportionate share of the collective net pension liability reported by KPERS was \$82,554. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The Improvement District's proportion of the net pension liability was based on the ratio of the Improvement District's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**OAKLAWN IMPROVEMENT DISTRICT  
NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2018**

**Note 8 - Postemployment Benefits:**

The Improvement District did not provide any significant postemployment benefits for former employees for the year ended December 31, 2018.

**Note 9 - Subsequent Events:**

The Improvement District has evaluated subsequent events through February 7, 2019, the date which the financial statement was available to be issued.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

**OAKLAWN IMPROVEMENT DISTRICT  
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental					
General Fund	\$ 80,500	\$ 0	\$ 80,500	\$ 77,059	\$ (3,441)
Special Purpose Funds					
Senior Center	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	42,146	XXXXXXXXXX
Community Center	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,147	XXXXXXXXXX
Special Works	56,000	0	56,000	53,833	(2,167)
Sewer Replacement Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Bond and Interest					
Bond and Interest	0	0	0	0	0
Special Assessment	0	0	0	0	0
Business					
Sewer Utility	577,400	0	577,400	559,770	(17,630)
	<u>\$ 713,900</u>	<u>\$ 0</u>	<u>\$ 713,900</u>	<u>\$ 733,955</u>	<u>\$ (23,238)</u>



**OAKLAWN IMPROVEMENT DISTRICT  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -  
ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Taxes	\$ 52,340	\$ 61,245	\$ 63,429	\$ (2,184)
Miscellaneous Receipts	5,652	5,397	5,153	244
Transfer In	15,000	10,000	10,000	0
	<u>72,992</u>	<u>76,642</u>	<u>\$ 78,582</u>	<u>\$ (1,940)</u>
Expenditures				
Salary & Wages	6,820	15,508	\$ 12,000	\$ 3,508
Payroll Tax Expense	1,719	2,028	1,250	778
Legal Publications	17	0	500	(500)
Taxes and Licenses	330	0	0	0
Repairs & Maintenance	0	1,193	1,000	193
Fire Hydrant Maintenance	557	592	550	42
Street & Area Lighting	14,750	14,002	15,000	(998)
Office Supplies	0	0	1,000	(1,000)
Equipment & Area Improvements	14,388	11,016	10,000	1,016
Electricity	2,641	3,047	2,500	547
Natural Gas	505	940	750	190
Water	294	695	300	395
Telephone	967	346	1,000	(654)
Insurance	666	1,998	2,500	(502)
District Office Compensation	14,400	14,400	14,400	0
Community Policing	500	500	500	0
Contractual Services	0	0	250	(250)
Community Center	14,000	10,000	15,000	(5,000)
Community Support	3,100	0	1,500	(1,500)
Miscellaneous	2,418	794	500	294
	<u>78,072</u>	<u>77,059</u>	<u>\$ 80,500</u>	<u>\$ (3,441)</u>
Receipts Over (Under) Expenditures	(5,080)	(417)		
Unencumbered Cash, Beginning	6,998	1,918		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,918</u>	<u>\$ 1,501</u>		

**OAKLAWN IMPROVEMENT DISTRICT  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -  
ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes	\$ 482	\$ 0	\$ 0	\$ 0
	<u>482</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Principal	6,311	0	\$ 0	\$ 0
Interest	0	0	0	0
Commission	2	0	0	0
	<u>6,313</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	(5,831)	0		
Unencumbered Cash, Beginning	6,463	632		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 632</u>	<u>\$ 632</u>		

**OAKLAWN IMPROVEMENT DISTRICT**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

<u>Sewer Utility Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Charges For Services	\$ 551,228	\$ 609,196	\$ 520,000	\$ 89,196
Outside Sewer Charges	59,591	63,758	60,000	3,758
Interest	428	801	0	801
Other Receipts	252	180	0	180
	<u>611,499</u>	<u>673,935</u>	<u>\$ 580,000</u>	<u>\$ 93,935</u>
Expenditures				
Salaries and Wages	82,541	85,355	\$ 96,500	\$ (11,145)
Payroll Taxes	7,776	8,323	10,000	(1,677)
Attorney Fees	2,146	685	5,000	(4,315)
Accounting/Auditing Fees	15,990	22,760	15,500	7,260
Legal Publications	233	241	500	(259)
Taxes and Licenses	883	533	800	(267)
Repairs and Maintenance	29,580	35,122	30,000	5,122
Sewage Treatment	268,191	287,064	279,000	8,064
KPERS	114,752	8,627	10,000	(1,373)
Contractual Services	9,150	8,892	9,000	(108)
Office Supplies	6,423	5,746	6,000	(254)
Gas and Oil	3,209	4,666	6,000	(1,334)
Electricity	6,009	7,100	7,250	(150)
Telephone	10,491	10,283	12,000	(1,717)
Natural Gas	2,133	2,537	4,000	(1,463)
Water	1,104	1,207	1,250	(43)
Insurance	31,033	39,750	40,000	(250)
Engineer Fees	621	0	1,500	(1,500)
Equipment Purchases	40,364	9,461	30,000	(20,539)
Miscellaneous	11,189	10,818	2,500	8,318
Transfer Out	15,600	10,600	10,600	0
	<u>659,418</u>	<u>559,770</u>	<u>\$ 577,400</u>	<u>\$ (17,630)</u>
Receipts Over (Under) Expenditures	(47,919)	114,165		
Unencumbered Cash, Beginning	280,208	232,289		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 232,289</u>	<u>\$ 346,454</u>		

**OAKLAWN IMPROVEMENT DISTRICT**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

<u>Special Works Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Taxes	\$ 50,667	\$ 52,036	\$ 52,000	\$ 36
State Grant	20,208	0	0	0
Miscellaneous Receipts	320	0	0	0
	<u>71,195</u>	<u>52,036</u>	<u>\$ 52,000</u>	<u>\$ 36</u>
Expenditures				
Salary & Wages	11,017	8,222	\$ 5,000	\$ 3,222
Payroll Taxes	0	0	500	(500)
Repairs & Maintenance	0	639	1,000	(361)
Contractual Services	0	0	1,000	(1,000)
Office Supplies	0	0	500	(500)
Equipment & Area Improvements	5,937	1,998	5,000	(3,002)
Splashpad Water	33,538	37,786	38,000	(214)
Insurance	10,344	0	2,500	(2,500)
Nuisance Abatement	2,109	2,718	2,000	718
Splashpad/Pond	19,430	1,653	0	1,653
Miscellaneous	0	817	500	317
	<u>82,375</u>	<u>53,833</u>	<u>\$ 56,000</u>	<u>\$ (2,167)</u>
Receipts Over (Under) Expenditures	(11,180)	(1,797)		
Unencumbered Cash, Beginning	14,365	3,185		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 3,185</u>	<u>\$ 1,388</u>		

**OAKLAWN IMPROVEMENT DISTRICT  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES –  
ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

<u>Special Assessment Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Assessments	\$ 11,651	\$ 4,943	\$ 0	\$ 4,943
	<u>11,651</u>	<u>4,943</u>	<u>0</u>	<u>4,943</u>
Expenditures				
Principal	839	0	\$ 0	\$ 0
Interest	0	0	0	0
Commission	0	0	0	0
	<u>839</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	10,812	4,943		
Unencumbered Cash, Beginning	13,199	24,011		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 24,011</u>	<u>\$ 28,954</u>		

**OAKLAWN IMPROVEMENT DISTRICT**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

<u>Senior Center Fund</u>			
		Prior Year	Current Year
		Actual	Actual
Cash Receipts			
Sedgwick County	\$	35,000	\$ 32,397
Other Receipts		14,411	10,042
		<u>49,411</u>	<u>42,439</u>
Expenditures			
Salary & Wages		31,396	27,406
Payroll Taxes		2,628	2,397
KPERS		2,537	870
Contractual		5,375	5,800
Office Supplies		1,059	2,085
Utilities		103	355
Staff Travel		85	130
Other		1,766	3,103
		<u>44,949</u>	<u>42,146</u>
Receipts Over (Under) Expenditures		4,462	293
Unencumbered Cash, Beginning		333	4,795
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$	<u>4,795</u>	<u>\$ 5,088</u>



**OAKLAWN IMPROVEMENT DISTRICT  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

Community Center Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Receipts	\$ 840	\$ 1,235
	<u>840</u>	<u>1,235</u>
Expenditures		
Supplies and Activities	<u>764</u>	<u>1,147</u>
	<u>764</u>	<u>1,147</u>
Receipts Over (Under) Expenditures	76	88
Unencumbered Cash, Beginning	6,105	6,181
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 6,181</u>	<u>\$ 6,269</u>

**OAKLAWN IMPROVEMENT DISTRICT  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

Sewer Replacement Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfer In	\$ 600	\$ 600
	<u>600</u>	<u>600</u>
Expenditures	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	600	600
Unencumbered Cash, Beginning	13,200	13,800
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 13,800</u>	<u>\$ 14,400</u>

**OAKLAWN IMPROVEMENT DISTRICT  
SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS  
AGENCY FUNDS  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Fall Festival	\$ 8,580	\$ 509	\$ 200	\$ 8,889