

CITY OF ABILENE, KANSAS

FINANCIAL STATEMENT

WITH INDEPENDENT AUDITOR'S REPORT

AND

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

December 31, 2018

CITY OF ABILENE, KANSAS
TABLE OF CONTENTS
December 31, 2018

	<u>Page Number</u>
Independent Auditor's Report	1 - 2
Statement 1	
Statement of Cash Receipts, Expenditures and Unencumbered Cash	3 - 4
Notes to Financial Statement	5 - 14
Regulatory-Required Supplemental Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	15
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget/Actual	
<i>General Fund</i>	16 - 18
<i>Special Purpose Funds</i>	
<i>Airport Fund</i>	19
<i>Fire Apparatus Fund</i>	20
<i>Special Park and Recreation Fund</i>	21
<i>Special Alcohol and Drug Fund</i>	22
<i>Library Fund</i>	23
<i>Tourism and Convention Fund</i>	24
<i>Special Street Fund</i>	25
<i>Recreation Commission Fund</i>	26
<i>Capital Improvement Fund</i>	27
<i>Equipment Reserve Fund</i>	28
<i>Community Center Fund</i>	29
<i>Library/Pool Renovation Fund</i>	30
<i>Sales Tax Street Fund</i>	31
<i>CID Sales Tax Fund</i>	32
<i>Debt Service Funds</i>	
<i>Bond and Interest Fund</i>	33
<i>Business Funds</i>	
<i>Water Utility Fund</i>	34
<i>Sewer Utility Fund</i>	35
<i>Equipment Reserve - Water Fund</i>	36
<i>Equipment Reserve - Sewer Fund</i>	37
<i>Recycling Fund</i>	38
<i>Storm Drain Fund</i>	39
Schedule 3	
<i>Agency Funds</i>	
<i>Municipal Court and Payroll Clearing</i>	40
Schedule 4	
<i>Related Municipal Entity</i>	
<i>Public Building Commission</i>	41



May 16, 2019

Mayor and City Council
City of Abilene, Kansas

Independent Auditor's Report

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Abilene, Kansas (the City), as of and for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 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 that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes examining, on a test basis, evidence supporting 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 City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 to the financial statement, the financial statement is prepared by the City to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles 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.

Independent Auditor's Report

May 16, 2019
City of Abilene, Kansas
(Continued)

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2018, 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 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 Regulatory-Required Supplemental Information

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

Additional Information

The 2017 Actual column presented in the individual fund schedules of receipts and expenditures - actual and budget - regulatory basis (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2018 financial statement, upon which we rendered an unmodified opinion dated October 5, 2018. The 2017 basic financial statement and the 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 prior year 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 prior year 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.

Vannoy & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CITY OF ABILENE, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 1,595,900	\$ 20,137	\$ 4,596,897	\$ 4,235,575	\$ 1,977,359	\$ 129,013	\$ 2,106,372
Special Purpose Funds							
Airport Fund	115,767	-	205,554	204,291	117,030	6,734	123,764
Fire Apparatus Fund	30,346	-	33,093	48,110	15,329	-	15,329
Special Park and Recreation Fund	136,921	-	18,058	99,816	55,163	-	55,163
Special Alcohol and Drug Fund	57,085	-	13,221	23,000	47,306	-	47,306
Library Fund	-	-	435,582	435,582	-	-	-
Tourism and Convention Fund	76,804	-	250,421	276,227	50,998	25,288	76,286
Special Highway Fund	264,007	-	255,649	376,178	143,478	11,009	154,487
Recreation Commission Fund	297,179	-	536,731	477,807	356,103	7,406	363,509
Capital Improvement Fund	460,654	-	111,622	106,360	465,916	16,994	482,910
Equipment Reserve Fund	151,937	-	33	-	151,970	-	151,970
Community Center Fund	124,873	-	26	-	124,899	-	124,899
Library/Pool Renovation Fund	314,738	-	325,845	437,831	202,752	-	202,752
Sales Tax Street Fund	312,712	-	314,114	143,901	482,925	28,316	511,241
CID Sales Tax Fund	-	-	11,838	11,601	237	2,682	2,919
Bond and Interest	125,889	-	541,063	621,935	45,017	-	45,017
Business Funds							
Water Utility Fund	283,684	-	1,449,797	1,615,839	117,642	46,351	163,993
Sewer Utility Fund	568,672	-	1,241,420	1,468,446	341,646	53,414	395,060
Equipment Reserve - Water Fund	112,280	-	7	109,088	3,199	-	3,199

(continued)

STATEMENT 1

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Financial Statement

CITY OF ABILENE, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds (Continued)							
Equipment Reserve - Sewer Fund	656,371	-	131	54,046	602,456	-	602,456
Recycling Fund	161,090	-	124,997	103,122	182,965	11,785	194,750
Storm Drain Fund	517,719	-	72,150	57,172	532,697	368	533,065
Related Municipal Entities							
Public Building Commission	147,254	-	877,009	874,484	149,779	-	149,779
Total Reporting Entity (Excluding Agency Funds)	\$ 6,511,882	\$ 20,137	\$ 11,415,258	\$ 11,780,411	\$ 6,166,866	\$ 339,360	\$ 6,506,226

Composition of Cash

Checking and Money Market Accounts	\$ 2,384,532
Certificates of Deposit	4,023,129
Total Related Municipal Entities	149,779
Total Cash	\$ 6,557,440
Agency Funds Per Schedule 3	(51,214)
Total Reporting Entity (Excluding Agency Funds)	\$ 6,506,226

STATEMENT 1
(CONTINUED)

The accompanying notes are an integral part of this financial statement.

See Independent Auditor's Report.

Financial Statement

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2018

Notes to Financial Statement

Note 1: Summary of Significant Accounting Policies

The City of Abilene, Kansas (the City) was chartered March 16, 1868 and provides the following services as authorized by its charter: public works, public safety, recreation and waterworks.

The Abilene Kansas Public Building Commission (PBC), a municipal corporation, was organized in 2007 by the governing body of the City pursuant to the Act and Ordinance No. 3098 of the City. The powers of the PBC were expanded by the governing body of the City pursuant to Charter Ordinance No. 21.

The USD #435 Recreation Commission activity is included in the City's financial information, as all transactions flow through the City of Abilene.

The more significant accounting policies of the City are described below:

Municipal Financial Reporting Entity

The City is a municipal corporation governed by an elected five-member Commission-Manager form of government. The regulatory financial statement presents the City, and a related municipal entity (RME), the PBC. The RME is included in the City's reporting entity because it was established to benefit the City and/or its constituents. The governing body of this RME is appointed by the governing body of the City and consists of five members who are the current members of the City's governing body.

Regulatory Basis Fund Types

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In the financial statement in this report, the various funds are grouped into generic fund types and broad fund categories as follows:

General Fund - The general fund is the chief operating fund of the City. It is used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds - Special purpose funds are used to account for the proceeds of specific tax levies and other specific revenue sources intended for specified purposes.

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

Capital Project Funds - Capital Project Funds are used to account for debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Funds - Business funds are used to account for funds financed in whole or in part by fees charged to users of the goods or services.

Agency Funds - Agency funds are used to report assets held by the municipal reporting entity in a purely custodial capacity.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at 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 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 obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
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.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: equipment reserve fund, capital improvement fund and reimbursed payroll 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.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Notes to Financial Statement

Note 2: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

As of December 31, 2018, the City had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturity Less than 1 Year</u>	<u>Rating</u>
Money Market Treasury	<u>\$ 149,779</u>	NA (weighted average maturity 49 days)	S&P AAAM

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. K.S.A. 10-131 limits the City's investment of bond proceeds. The money market treasury fund used by the City meets these requirements. The City has no investment policy that would further limit its investment choices. The rating of the City's investments is noted above.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when coverage is 50%. The City does not utilize "peak periods".

As of December 31, 2018, the City's carrying amount of the deposits was \$6,554,915 and the bank balance was \$6,855,669. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, \$750,000 was covered by federal depository insurance, and the balance of \$6,105,669 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 3: Stewardship, Compliance and Accountability

K.S.A. 10-130 requires that bond and interest payments must be remitted at least 20 days prior to the due date. There were instances in 2018 that this timeline was not met.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 4: Defined Benefit Pension Plan
Plan Description

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, 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 KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from the City were \$154,516 for KPERS and \$223,388 for KP&F for the year ended December 31, 2018.

Net Pension Liability. At December 31, 2018, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,252,125 and 2,074,921 for KP&F. 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 City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 5: 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. The City pays 50% of the premium until age 62 for retirees with 10 or more years of service and each retiree is responsible for the balance. During the year ended December 31, 2018, one retiree participated in this plan and the City paid \$3,242. The remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

Note 6: Capital Projects

At year-end, there were no capital projects in process.

Note 7: Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Tourism & Convention Fund	Commission Direction	\$ 25,000
Water Fund	General Fund	KSA 825d	70,000
Sewer Fund	General Fund	KSA 825d	60,000
Storm Drainage Fund	General Fund	KSA 825d	3,000
			<u>\$ 158,000</u>

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 8: Long-Term Debt

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning Balance of Year	Additions	Reductions/ Payments	Balance End of Year	2018 Interest Paid
General Obligation Bonds									
2009 Series A	Var - 4.3%	7/23/2009	\$ 1,780,000	9/1/2029	\$ 1,175,000	\$ -	\$ 90,000	\$ 1,085,000	\$ 46,213
2010 Series A	Var - 4.6%	4/28/2010	4,055,000	9/1/1930	3,000,000	-	180,000	2,820,000	126,414
2011 Series A	Var - 3.0%	3/25/2011	2,200,000	9/1/2021	960,000	-	230,000	730,000	25,635
2013 Series A	Var - 1.9%	2/27/2013	1,570,000	9/1/2023	460,000	-	180,000	280,000	5,990
2015 Series A	Var - 2.45%	8/13/2015	245,000	9/1/2025	200,000	-	25,000	175,000	3,825
2015 Series B	Var - 1.30%	8/13/2015	1,365,000	6/1/2018	435,000	-	435,000	-	2,828
2017 Series B	Var - 4.0%	6/12/2017	4,290,000	9/1/2040	4,095,000	-	100,000	3,995,000	140,550
Total General Obligation Bonds					<u>\$ 10,325,000</u>	<u>\$ -</u>	<u>\$ 1,240,000</u>	<u>\$ 9,085,000</u>	<u>\$ 351,455</u>
PBC Bonds									
Public Building Commission Bond									
Issue - Series 2011	Var - 4.3%	12/9/2011	7,760,000	12/1/2028	\$ 7,215,000	\$ -	\$ 115,000	\$ 7,100,000	\$ 269,645
Issue - Series 2012	Var - 5.025%	1/5/2012	10,000,000	12/1/1935	10,000,000	-	-	10,000,000	490,039
Total Revenue Bonds					<u>\$ 17,215,000</u>	<u>\$ -</u>	<u>\$ 115,000</u>	<u>\$ 17,100,000</u>	<u>\$ 759,684</u>
Revolving Loans									
KDHE Waste Water Treatment Plant	2.58%	9/1/2006	8,620,417	9/1/2028	\$ 5,053,061	\$ -	\$ 424,800	\$ 4,628,261	\$ 115,278
Lease Purchase									
Recycling Baler	2.84%	8/24/2015	69,730	9/1/2020	\$ 35,348	\$ -	\$ 11,455	\$ 23,893	\$ 1,004
Road Grader	3.20%	1/7/2015	160,300	1/1/2021	101,104	-	32,630	68,474	3,283
Cameras	3.30%	3/1/2018	45,700	3/15/2020	-	45,700	15,693	30,007	58
Dump Truck	3.00%	5/1/2018	91,899	5/1/2022	-	91,899	17,295	74,604	2,795
Street Sweeper	3.80%	9/6/2018	144,824	10/1/2025	-	144,824	-	144,824	-
Fire Truck	3.95%	10/16/2018	433,212	2/1/2026	-	433,212	-	433,212	-
Water Meter	3.95%	12/19/2018	740,010	6/1/2025	-	740,010	-	740,010	-
Total Lease Purchase					<u>\$ 136,452</u>	<u>\$ 1,455,645</u>	<u>\$ 77,073</u>	<u>\$ 1,515,024</u>	<u>\$ 7,140</u>
Total Contractual Indebtness					<u>\$ 32,729,513</u>	<u>\$ 1,455,645</u>	<u>\$ 1,856,873</u>	<u>\$ 32,328,285</u>	<u>\$ 1,233,557</u>

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 8: Long-Term Debt (Continued)

Current maturities of long-term debt and interest through maturity are as follows:

Principal	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2038	2039-2043	Total
General Obligation Bonds										
2009 Series A	\$ 95,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 115,000	\$ 475,000	\$ 100,000	\$ -	\$ -	\$ 1,085,000
2010 Series A	190,000	195,000	200,000	210,000	220,000	1,230,000	575,000	-	-	2,820,000
2011 Series A	235,000	245,000	250,000	-	-	-	-	-	-	730,000
2013 Series A	90,000	45,000	45,000	50,000	50,000	-	-	-	-	280,000
2015 Series A	25,000	25,000	25,000	25,000	75,000	-	-	-	-	175,000
2015 Series B	-	-	-	-	-	-	-	-	-	-
2017 Series B	100,000	205,000	205,000	210,000	225,000	1,055,000	780,000	835,000	380,000	3,995,000
Total General Obligation Bonds	\$ 735,000	\$ 815,000	\$ 825,000	\$ 595,000	\$ 685,000	\$ 2,760,000	\$ 1,455,000	\$ 835,000	\$ 380,000	\$ 9,085,000
Revenue Bonds										
Public Building Commission Bond										
Issue - Series 2011	\$ 115,000	\$ 115,000	\$ 120,000	\$ 915,000	\$ 945,000	\$ 4,890,000	\$ -	\$ -	\$ -	\$ 7,100,000
Issue - Series 2012	-	-	-	-	-	400,000	6,525,000	3,075,000	-	10,000,000
Total Revenue Bonds	\$ 115,000	\$ 115,000	\$ 120,000	\$ 915,000	\$ 945,000	\$ 5,290,000	\$ 6,525,000	\$ 3,075,000	\$ -	\$ 17,100,000
Revolving Loans										
KDHE Waste Water Treatment Plan	\$ 435,830	\$ 447,147	\$ 458,759	\$ 470,671	\$ 482,892	\$ 2,332,962	\$ -	\$ -	\$ -	\$ 4,628,261
Lease Purchase										
Recycling Baler	\$ 11,780	\$ 12,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,893
Road Grader	33,690	34,784	-	-	-	-	-	-	-	68,474
Cameras	14,761	15,246	-	-	-	-	-	-	-	30,007
Dump Truck	17,821	18,363	18,922	19,498	-	-	-	-	-	74,604
Street Sweeper	18,070	19,196	19,939	20,696	21,483	45,440	-	-	-	144,824
Fire Truck	-	50,354	57,744	60,044	62,436	202,634	-	-	-	433,212
Water Meter	107,398	95,309	99,196	103,168	107,300	227,639	-	-	-	740,010
Total Lease Purchase	\$ 203,520	\$ 245,365	\$ 195,801	\$ 203,406	\$ 191,219	\$ 475,713	\$ -	\$ -	\$ -	\$ 1,515,024
Total Contractual Indebtedness	\$ 1,489,350	\$ 1,622,512	\$ 1,599,560	\$ 2,184,077	\$ 2,304,111	\$ 10,858,675	\$ 7,980,000	\$ 3,910,000	\$ 380,000	\$ 32,328,285

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 8: Long-Term Debt (Continued)

Current maturities of long-term debt and interest through maturity are as follows:

Interest	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2038	2039-2043	Total
General Obligation Bonds										
2009 Series A	\$ 43,243	\$ 39,918	\$ 36,318	\$ 32,568	\$ 28,668	\$ 80,503	\$ 4,300	\$ -	\$ -	\$ 265,518
2010 Series A	119,214	111,614	104,545	96,545	88,145	298,484	40,020	-	-	858,567
2011 Series A	20,230	14,238	7,500	-	-	-	-	-	-	41,968
2013 Series A	4,190	3,155	2,548	1,850	950	1,801	-	-	-	14,494
2015 Series A	3,488	3,125	2,713	2,238	1,725	-	-	-	-	13,289
2015 Series B	-	-	-	-	-	-	-	-	-	-
2017 Series B	137,550	134,550	128,400	122,250	115,950	482,550	328,750	178,800	23,000	1,651,800
Total General Obligation Bonds	\$ 327,915	\$ 306,600	\$ 282,024	\$ 255,451	\$ 235,438	\$ 863,338	\$ 373,070	\$ 178,800	\$ 23,000	\$ 2,845,635
Revenue Bonds										
PBC Bond										
Issue - Series 2011	\$ 267,115	\$ 264,355	\$ 261,308	\$ 257,828	\$ 228,090	\$ 582,961	\$ -	\$ -	\$ -	\$ 1,861,657
Issue - Series 2012	490,039	490,039	490,039	490,039	490,039	2,450,195	1,768,001	233,663	-	6,902,054
Total Revenue Bonds	\$ 757,154	\$ 754,394	\$ 751,347	\$ 747,867	\$ 718,129	\$ 3,033,156	\$ 1,768,001	\$ 233,663	\$ -	\$ 8,763,711
Revolving Loans										
KDHE Waste Water Treatment Plant	\$ 105,316	\$ 95,096	\$ 84,610	\$ 73,852	\$ 62,815	\$ 116,809	\$ -	\$ -	\$ -	\$ 538,498
Lease Purchase										
Recycling Baler	\$ 679	\$ 344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,023
Road Grader	2,224	1,130	-	-	-	-	-	-	-	3,354
Cameras	990	505	-	-	-	-	-	-	-	1,495
Dump Truck	2,269	1,727	1,169	593	-	-	-	-	-	5,758
Street Sweeper	5,956	4,830	4,087	3,330	2,543	2,611	-	-	-	23,357
Fire Truck	22,643	15,253	12,953	10,560	8,073	8,283	-	-	-	77,765
Water Meter	13,316	25,405	21,518	17,546	13,414	13,790	-	-	-	104,989
Total Lease Purchases	\$ 48,077	\$ 49,194	\$ 39,727	\$ 32,029	\$ 24,030	\$ 24,684	\$ -	\$ -	\$ -	\$ 217,741
Total Debt	\$ 1,238,462	\$ 1,205,284	\$ 1,157,708	\$ 1,109,199	\$ 1,040,412	\$ 4,037,987	\$ 2,141,071	\$ 412,463	\$ 23,000	\$ 12,365,585

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Notes to Financial Statement

Note 9: Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. There have been no decreases in insurance coverage from the prior year.

Note 10: Litigation

The City knows of no actual or possible litigations, claims, or assessments whose effects should be considered in the preparation of the financial statement as of December 31, 2018.

Note 11: Self-Insurance Program

In 2010, the City implemented a partially funded self-insurance plan for its employees' health care costs. The plan is administered by Freedom Claims Management, Inc. The City is liable for losses on claims up to \$11,000 per family covered and \$5,500 per single insured employee and \$467,500 in total for the year. The plan has fixed costs of \$441,012. The City has third-party insurance coverage for any losses in excess of such amounts. Management believes claims incurred, but not reported, are insignificant at December 31, 2018. Changes in claims liability for 2018 were as follows:

	2018
Beginning Balance	\$ 251,771
Additions	558,131
Payments	562,126
Ending Balance	<u>\$ 247,776</u>

Note 12: Compensated Absences

The City's policy regarding vacation and leave allows employees to accumulate vacation and sick leave based on years of continuous service as follows:

Vacation leave is earned by the month. If an employee leaves the City, they are entitled to a payment of all accrued vacation pay earned prior to termination or resignation.

<u>Years of Continuous Service</u>	<u>Vacation Days Accrued (hours/year)</u>	
	<u>Regular</u>	<u>Fire Department</u>
0 - 5	80	74
5 - 10	100	92
10 - 15	120	111
15 - 20	140	129
20+	160	148

The dollar amount of accrued vacation at December 31, 2018 was \$121,217.

Sick leave is accrued at a rate of 8.0 hours per month for all employees, up to a maximum of 120 days (960 hours). Sick leave accumulated is not paid to employees except upon retirement or separation after twenty or more years of regular service, in which the employee shall receive payment for 25% of the unused sick leave, up to a maximum of one calendar month's salary.

The dollar amount of accrued sick leave at December 31, 2018 was \$23,553.

CITY OF ABILENE, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2018

Note 13: Abilene Recreation Commission

The Abilene Recreation Commission amended its inter-local agreement with the City, effective December 19, 2007. Under this agreement, the City receives funds from and for the Abilene Recreation Commission and pays their expenditures per their budget at their direction within the Recreation Commission fund of the City. All Recreation Commission funds are held by the City.

Management of the Commission is carried out by an appointed five member Commission. The City appoints two members, the USD 435 Board of Education appoints two members, and the fifth member is appointed collectively by the other four members of the Commission. The primary source of funding is provided by tax levies through the USD 435 Board of Education. These tax levies are forwarded by the Recreation Commission to the City and are recorded as Contract Payments in the Recreation Commission fund on page 26 of the supplemental schedules.

The Commission utilizes the City's facilities at no cost to the Commission; however, the Commission does pay for certain repairs and maintenance of the facilities.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

CITY OF ABILENE, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2018

Fund	Certified Budget	Adjustment for Budget Credits/ Adjustments	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 5,784,162	\$ -	\$ 5,784,162	\$ 4,235,575	\$ (1,548,587)
Special Revenue Funds					
Airport Fund	440,678	-	440,678	204,291	(236,387)
Fire Apparatus Fund	65,197	-	65,197	48,110	(17,087)
Special Park and Recreation Fund	110,000	-	110,000	99,816	(10,184)
Special Alcohol and Drug Fund	68,500	-	68,500	23,000	(45,500)
Library Fund	448,951	-	448,951	435,582	(13,369)
Tourism and Convention Fund	246,349	32,383	278,732	276,227	(2,505)
Special Highway Fund	401,000	-	401,000	376,178	(24,822)
Recreation Commission Fund	689,526	-	689,526	477,807	(211,719)
Capital Improvement Fund	638,000	-	638,000	106,360	(531,640)
Community Center Fund	150,840	-	150,840	-	(150,840)
Library/Pool Renovation Fund	494,828	-	494,828	437,831	(56,997)
Sales Tax Street Fund	650,000	-	650,000	143,901	(506,099)
Bond and Interest	660,763	-	660,763	621,935	(38,828)
Business Funds					
Water Utility Fund	1,620,273	-	1,620,273	1,615,839	(4,434)
Sewer Utility Fund	1,985,136	-	1,985,136	1,468,446	(516,690)
Recycling Fund	219,720	-	219,720	103,122	(116,598)
Storm Water	587,000	-	587,000	57,172	(529,828)
	<u>\$ 15,260,923</u>	<u>\$ 32,383</u>	<u>\$ 15,293,306</u>	<u>\$ 10,731,192</u>	<u>\$ (4,562,114)</u>

SCHEDULE 1

CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>	<u>2018</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
GENERAL FUND				
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 1,463,316	\$ 1,676,353	\$ 1,753,413	\$ (77,060)
Delinquent Tax	39,711	14,323	20,000	(5,677)
Motor Vehicle Tax	203,394	150,486	144,916	5,570
Intergovernmental Revenue				
Local Sales Tax	1,257,878	1,374,668	1,250,000	124,668
Franchise Tax	780,398	808,967	765,000	43,967
KLINK - Highway Maintenance	30,729	30,750	30,000	750
Liquor Control Tax	14,326	13,212	15,000	(1,788)
Licenses and Fees				
Licenses and Permits	73,479	27,781	34,100	(6,319)
Fines and Penalties	166,418	155,982	147,400	8,582
Charges for Services	22,212	22,287	20,400	1,887
Use of Money and Property				
Interest Income	8,703	5,767	10,000	(4,233)
Rent	14,242	16,601	12,660	3,941
Other Receipts				
Grants	42,112	51,246	45,000	6,246
Contributions	2,685	4,428	-	4,428
Reimbursed Expenditures	112,571	80,106	45,000	35,106
Miscellaneous	57,054	30,940	24,680	6,260
Transfers From	129,376	133,000	133,000	-
Total Receipts	<u>\$ 4,418,604</u>	<u>\$ 4,596,897</u>	<u>\$ 4,450,569</u>	<u>\$ 146,328</u>

**CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND (CONTINUED)**

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	2017	2018		Variance Over (Under)
GENERAL FUND	Actual	Actual	Budget	
Departmental Expenditures				
Administrative				
Salaries and Benefits	\$ 150,578	\$ 145,127	\$ 202,450	\$ (57,323)
Contractual Services	61,491	39,752	28,500	11,252
Services and Supplies	142,123	238,169	124,137	114,032
Capital Outlay	2,748	2,816	-	2,816
Transfer to CVB	-	-	25,000	(25,000)
Other	59,424	9,993	-	9,993
Total	\$ 416,364	\$ 435,857	\$ 380,087	\$ 55,770
Police				
Salaries and Benefits	\$ 1,028,902	\$ 1,037,617	\$ 1,112,168	\$ (74,551)
Services and Supplies	148,855	166,420	155,600	10,820
Capital Outlay	51,711	15,906	-	15,906
Total	\$ 1,229,468	\$ 1,219,943	\$ 1,267,768	\$ (47,825)
Fire				
Salaries and Benefits	\$ 661,284	\$ 692,204	\$ 707,764	\$ (15,560)
Services and Supplies	82,207	98,884	90,525	8,359
Capital Outlay	68,800	43,184	43,400	(216)
Total	\$ 812,291	\$ 834,272	\$ 841,689	\$ (7,417)
Streets and Alley				
Salaries and Benefits	\$ 398,014	\$ 320,964	\$ 269,707	\$ 51,257
Contractual Services	-	-	82,000	(82,000)
Services and Supplies	371,245	355,231	335,500	19,731
Total	\$ 769,259	\$ 676,195	\$ 687,207	\$ (11,012)
Bindweed and Flood Maintenance				
Salaries and Benefits	\$ 82,653	\$ 92,164	\$ 103,899	\$ (11,735)
Services and Supplies	40,942	36,586	41,100	(4,514)
Total	\$ 123,595	\$ 128,750	\$ 144,999	\$ (16,249)
Parks and Recreation				
Salaries and Benefits	\$ 190,672	\$ 197,409	\$ 209,228	\$ (11,819)
Services and Supplies	83,267	85,960	89,550	(3,590)
Capital Outlay	9,250	13,221	14,533	(1,312)
Total	\$ 283,189	\$ 296,590	\$ 313,311	\$ (16,721)
Pool				
Services and Supplies	\$ 8,898	\$ 11,461	\$ 18,250	\$ (6,789)

**CITY OF ABILENE, KANSAS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
GENERAL FUND (CONTINUED)**

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance Over Over (Under)</u>
GENERAL FUND	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Departmental Expenditures				
Community Development				
Salaries and Benefits	\$ 129,920	\$ 142,562	\$ 170,162	\$ (27,600)
Services and Supplies	14,955	24,963	12,150	12,813
Economic Development	-	-	25,000	(25,000)
Total	<u>\$ 144,875</u>	<u>\$ 167,525</u>	<u>\$ 207,312</u>	<u>\$ (39,787)</u>
Inspection				
Salaries and Benefits	\$ 21,562	\$ 60,962	\$ 72,003	\$ (11,041)
Contractual Services	5,210	4,950	15,000	(10,050)
Services and Supplies	6,671	26,902	20,600	6,302
Total	<u>\$ 33,443</u>	<u>\$ 92,814</u>	<u>\$ 107,603</u>	<u>\$ (14,789)</u>
Municipal Court				
Salaries and Benefits	\$ 85,633	\$ 87,528	\$ 89,753	\$ (2,225)
Contractual Services	49,277	43,452	40,000	3,452
Services and Supplies	49,623	47,683	60,075	(12,392)
Total	<u>\$ 184,533</u>	<u>\$ 178,663</u>	<u>\$ 189,828</u>	<u>\$ (11,165)</u>
Senior Center and Transportation				
Salaries and Benefits	\$ 66,812	\$ 68,861	\$ 78,058	\$ (9,197)
Contractual Services	7,200	7,800	7,200	600
Capital Outlay	37,145	37,152	75,000	(37,848)
Services and Supplies	-	75	37,350	(37,275)
Total	<u>\$ 111,157</u>	<u>\$ 113,888</u>	<u>\$ 197,608</u>	<u>\$ (83,720)</u>
Civic Center				
Services and Supplies	\$ 35,123	38,832	\$ 35,000	\$ 3,832
Capital Outlay	3,683	15,785	3,500	12,285
Total	<u>\$ 38,806</u>	<u>\$ 54,617</u>	<u>\$ 38,500</u>	<u>\$ 16,117</u>
Other Expenditures				
Transfers To Other Funds	\$ 50,884	\$ 25,000	\$ -	\$ 25,000
Balance reserve	-	-	1,390,000	(1,390,000)
Total	<u>\$ 50,884</u>	<u>\$ 25,000</u>	<u>\$ 1,390,000</u>	<u>\$ (1,365,000)</u>
Total Expenditures	<u>\$ 4,206,762</u>	<u>\$ 4,235,575</u>	<u>\$ 5,784,162</u>	<u>\$ (1,548,587)</u>
Receipts Over (Under) Expenditures	\$ 211,842	\$ 361,322		
Unencumbered Cash, January 1	1,392,406	1,595,900		
Prior Year Cancelled Encumbrances	<u>(8,348)</u>	<u>20,137</u>		
Unencumbered Cash, December 30	<u>\$ 1,595,900</u>	<u>\$ 1,977,359</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
AIRPORT FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>		<u>2018</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 57,739	\$ 15,474	\$ 15,989	\$ (515)
Delinquent Tax	1,843	541	-	541
Motor Vehicle Tax	9,533	5,981	5,708	273
Intergovernmental Revenue				
Grants - FAA	-	172,111	150,000	22,111
Other Receipts				
KDOT Funds	-	-	96,525	(96,525)
Contract Payments	19,926	10,957	19,000	(8,043)
Reimbursed Expenses	-	352	-	352
Refunds Received	81	115	-	115
Interest Income	27	23	50	(27)
Total Receipts	<u>\$ 89,149</u>	<u>\$ 205,554</u>	<u>\$ 287,272</u>	<u>\$ (81,718)</u>
Expenditures				
Contractual Services	\$ 7,656	\$ 7,052	\$ 1,500	\$ 5,552
Services and Supplies	32,814	47,409	33,000	14,409
Capital Outlay	42,101	149,830	306,178	(156,348)
Airport Reserve Balance	-	-	100,000	(100,000)
Total Expenditures	<u>\$ 82,571</u>	<u>\$ 204,291</u>	<u>\$ 440,678</u>	<u>\$ (236,387)</u>
Receipts Over (Under)				
Expenditures	\$ 6,578	\$ 1,263		
Unencumbered Cash, January 1	<u>109,189</u>	<u>115,767</u>		
Unencumbered Cash, December 31	<u>\$ 115,767</u>	<u>\$ 117,030</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
FIRE APPARATUS FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>		<u>2018</u>	
	<u>Actual</u>		<u>Actual</u>	<u>Budget</u>
				<u>Variance Over (Under)</u>
Receipts				
Ad Valorem Property Tax	\$ 72,576	\$ 25,185	\$ 26,110	\$ (925)
Delinquent Tax	1,472	539	-	539
Motor Vehicle Tax	7,161	7,362	7,176	186
Interest Income	10	7	14	(7)
Total Receipts	<u>\$ 81,219</u>	<u>\$ 33,093</u>	<u>\$ 33,300</u>	<u>\$ (207)</u>
Expenditures				
Principal Payment on Bond	\$ 75,250	\$ 45,000	\$ 63,000	\$ (18,000)
Interest Payment on Bond	2,849	3,110	2,097	1,013
Commission and Postage	-	-	100	(100)
Total Expenditures	<u>\$ 78,099</u>	<u>\$ 48,110</u>	<u>\$ 65,197</u>	<u>\$ (17,087)</u>
Receipts Over (Under)				
Expenditures	\$ 3,120	\$ (15,017)		
Unencumbered Cash, January 1	<u>27,226</u>	<u>30,346</u>		
Unencumbered Cash, December 31	<u>\$ 30,346</u>	<u>\$ 15,329</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis

SPECIAL PARK AND RECREATION FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>		<u>2018</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Alcohol Tax	\$ 14,326	\$ 14,700	\$ 15,500	\$ (800)
Interest Income	17	15	25	(10)
Gifts and Donations	85,168	3,343	65,000	(61,657)
Total Receipts	<u>\$ 99,511</u>	<u>\$ 18,058</u>	<u>\$ 80,525</u>	<u>\$ (62,467)</u>
Expenditures				
Capital Outlay	\$ 28,097	\$ 99,816	\$ 45,000	\$ 54,816
Park Renovation	-	-	65,000	(65,000)
Total Expenditures	<u>\$ 28,097</u>	<u>\$ 99,816</u>	<u>\$ 110,000</u>	<u>\$ (10,184)</u>
Receipts Over (Under)				
Expenditures	\$ 71,414	\$ (81,758)		
Unencumbered Cash, January 1	<u>65,507</u>	<u>136,921</u>		
Unencumbered Cash, December 31	<u>\$ 136,921</u>	<u>\$ 55,163</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis

SPECIAL ALCOHOL AND DRUG FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>	<u>2018</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Alcohol Tax	\$ 14,326	\$ 13,213	\$ 15,500	\$ (2,287)
Interest Income	12	8	10	(2)
Total Receipts	<u>\$ 14,338</u>	<u>\$ 13,221</u>	<u>\$ 15,510</u>	<u>\$ (2,289)</u>
Expenditures				
Awards and Contributions	\$ 1,501	\$ 23,000	\$ 38,500	\$ (15,500)
D.A.R.E Activities	13,000	-	-	-
Special Alcohol & Drug Reserve	20,000	-	30,000	(30,000)
Total Expenditures	<u>\$ 34,501</u>	<u>\$ 23,000</u>	<u>\$ 68,500</u>	<u>\$ (45,500)</u>
Receipts Over (Under)				
Expenditures	\$ (20,163)	\$ (9,779)		
Unencumbered Cash, January 1	<u>77,248</u>	<u>57,085</u>		
Unencumbered Cash, December 31	<u>\$ 57,085</u>	<u>\$ 47,306</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
LIBRARY FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>		<u>2018</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Ad Valorem Property Tax	\$ 356,321	\$ 395,558	\$ 413,720	\$ (18,162)
Delinquent Tax	9,510	3,454	-	3,454
Motor Vehicle Tax	48,755	36,570	35,231	1,339
Total Receipts	<u>\$ 414,586</u>	<u>\$ 435,582</u>	<u>\$ 448,951</u>	<u>\$ (13,369)</u>
Expenditures				
Appropriation to Library	\$ 414,586	\$ 435,582	\$ 448,951	\$ (13,369)
Worker's Compensation	443	-	-	-
Total Expenditures	<u>\$ 415,029</u>	<u>\$ 435,582</u>	<u>\$ 448,951</u>	<u>\$ (13,369)</u>
Receipts Over (Under)				
Expenditures	\$ (443)	\$ -		
Unencumbered Cash, January 1	<u>443</u>	<u>-</u>		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>\$ -</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis

TOURISM AND CONVENTION FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>	<u>2018</u>		<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Receipts				
Transient Guest Tax	\$ 198,457	\$ 207,383	\$ 175,000	\$ 32,383
Charges for Services	11,904	13,667	12,000	1,667
Interest Income	8	10	8	2
Reimbursed Expenses	17,888	-	22,500	(22,500)
Refunds Received	160	42	-	42
Miscellaneous Revenue	7,748	4,319	-	4,319
Transfer from General	25,000	25,000	25,000	-
Total Receipts	<u>\$ 261,165</u>	<u>\$ 250,421</u>	<u>\$ 234,508</u>	<u>\$ 15,913</u>
Expenditures				
Salaries and Benefits	\$ 126,502	\$ 141,854	\$ 143,149	\$ (1,295)
Services and Supplies	95,798	134,373	87,200	47,173
Capital Outlay	5,986	-	16,000	(16,000)
Trolley Expenses	231	-	-	-
Total Expenditures	<u>\$ 228,517</u>	<u>\$ 276,227</u>	<u>\$ 246,349</u>	<u>\$ 29,878</u>
Receipts Over (Under)				
Expenditures	\$ 32,648	\$ (25,806)		
Unencumbered Cash, January 1	<u>44,156</u>	<u>76,804</u>		
Unencumbered Cash, December 31	<u>\$ 76,804</u>	<u>\$ 50,998</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SPECIAL HIGHWAY FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>		<u>2018</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Fuel Tax	\$ 173,637	\$ 174,764	\$ 175,530	\$ (766)
KDOT Funds	234,812	-	-	-
Interest Income	1,422	1,827	800	1,027
Reimbursed Expenses	3,147	60,729	-	60,729
Miscellaneous	-	18,329	-	18,329
Total Receipts	<u>\$ 413,018</u>	<u>\$ 255,649</u>	<u>\$ 176,330</u>	<u>\$ 79,319</u>
Expenditures				
Services and Supplies	\$ 32,418	\$ 45,358	\$ 51,000	\$ (5,642)
Capital Outlay	81,659	330,820	350,000	(19,180)
Total Expenditures	<u>\$ 114,077</u>	<u>\$ 376,178</u>	<u>\$ 401,000</u>	<u>\$ (24,822)</u>
Receipts Over (Under) Expenditures	<u>\$ 298,941</u>	<u>\$ (120,529)</u>		
Unencumbered Cash, January 1	<u>(34,934)</u>	<u>264,007</u>		
Unencumbered Cash, December 31	<u>\$ 264,007</u>	<u>\$ 143,478</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

RECREATION COMMISSION FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>		<u>2018</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Contract Payments	\$ 261,926	\$ 317,920	\$ 269,291	\$ 48,629
Fees	203,429	218,715	217,955	760
Interest Income	73	96	50	46
Grants	-	-	15,000	(15,000)
Total Receipts	<u>\$ 465,428</u>	<u>\$ 536,731</u>	<u>\$ 502,296</u>	<u>\$ 34,435</u>
Expenditures				
Administration				
Salaries and Benefits	\$ 180,983	\$ 185,780	\$ 183,028	\$ 2,752
Contractual Services	-	-	-	-
Services and Supplies	24,184	23,756	-	23,756
Capital Outlay	-	884	-	884
Aquatics				
Salaries and Benefits	59,986	63,206	80,000	(16,794)
Services and Supplies	16,235	15,213	-	15,213
Athletics				
Salaries and Benefits	21,475	21,765	103,350	(81,585)
Services and Supplies	61,364	71,754	-	71,754
Community Education				
Salaries and Benefits	15,128	23,505	26,250	(2,745)
Services and Supplies	4,580	6,250	-	6,250
Community Center				
Salaries and Benefits	-	-	73,000	(73,000)
Contractual Services	2,172	4,414	-	4,414
Services and Supplies	57,706	61,280	-	61,280
Special Projects	-	-	75,000	(75,000)
Employee Benefit	-	-	61,899	(61,899)
Capital Improvement	-	-	86,999	(86,999)
Total Expenditures	<u>\$ 443,813</u>	<u>\$ 477,807</u>	<u>\$ 689,526</u>	<u>\$ (211,719)</u>
Receipts Over (Under)				
Expenditures	\$ 21,615	\$ 58,924		
Unencumbered Cash, January 1	<u>275,564</u>	<u>297,179</u>		
Unencumbered Cash, December 31	<u>\$ 297,179</u>	<u>\$ 356,103</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
CAPITAL IMPROVEMENT FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>		<u>2018</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Advalorem Tax	\$ -	\$ 111,350	\$ 116,915	\$ (5,565)
Delinquent Tax	74	160	200	(40)
KDOT Funds	-	-	60,000	(60,000)
Interest Income	95	112	100	12
Total Receipts	<u>\$ 169</u>	<u>\$ 111,622</u>	<u>\$ 177,215</u>	<u>\$ (65,593)</u>
Expenditures				
Capital Imprvmt Projects/Equip	\$ -	\$ 106,360	\$ 103,000	\$ 3,360
Capital Imprvmt Reserve	-	-	460,000	(460,000)
Public Transportation Shelte	-	-	75,000	(75,000)
Total Expenditures	<u>\$ -</u>	<u>\$ 106,360</u>	<u>\$ 638,000</u>	<u>\$ (531,640)</u>
Receipts Over (Under)				
Expenditures	\$ 169	\$ 5,262		
Unencumbered Cash, January 1	<u>460,485</u>	<u>460,654</u>		
Unencumbered Cash, December 31	<u>\$ 460,654</u>	<u>\$ 465,916</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
EQUIPMENT RESERVE FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Interest Income	\$ 28	\$ 33
Transfer from General	25,884	-
Total Receipts	<u>\$ 25,912</u>	<u>\$ 33</u>
Expenditures		
Capital Outlay	<u>\$ 25,885</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 27	\$ 33
Unencumbered Cash, January 1	<u>151,910</u>	<u>151,937</u>
Unencumbered Cash, December 31	<u><u>\$ 151,937</u></u>	<u><u>\$ 151,970</u></u>

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
COMMUNITY CENTER FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>		<u>2018</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Interest Income	\$ 30	\$ 26	\$ 32	\$ (6)
Expenditures				
Capital Outlay	\$ 25,933	\$ -	\$ -	\$ -
Balance Reserve	-	-	150,840	(150,840)
Total Expenditures	<u>\$ 25,933</u>	<u>\$ -</u>	<u>\$ 150,840</u>	<u>\$ (150,840)</u>
Receipts Over (Under) Expenditures	\$ (25,903)	\$ 26		
Unencumbered Cash, January 1	<u>150,776</u>	<u>124,873</u>		
Unencumbered Cash, December 31	<u>\$ 124,873</u>	<u>\$ 124,899</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
LIBRARY/POOL RENOVATION FUND
 For the Year Ended December 31, 2018
 (WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>		<u>2018</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Sales Tax Distribution	\$ 464,256	\$ 325,845	\$ 185,000	\$ 140,845
Interest Income	70	-	50	(50)
Total Receipts	<u>\$ 464,326</u>	<u>\$ 325,845</u>	<u>\$ 185,050</u>	<u>\$ 140,795</u>
Expenditures				
Bond Principal	\$ 470,000	\$ 435,003	\$ 435,000	\$ 3
Bond Interest	7,770	2,828	2,828	-
Commission & Postage	1	-	-	-
Fund Balance Reserve	-	-	57,000	(57,000)
Total Expenditures	<u>\$ 477,771</u>	<u>\$ 437,831</u>	<u>\$ 494,828</u>	<u>\$ (56,997)</u>
Receipts Over (Under)				
Expenditures	\$ (13,445)	\$ (111,986)		
Unencumbered Cash, January 1	<u>328,183</u>	<u>314,738</u>		
Unencumbered Cash, December 31	<u>\$ 314,738</u>	<u>\$ 202,752</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SALES TAX STREET FUND
 For the Year Ended December 31, 2018
 (WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>	<u>2018</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Sales Tax	\$ 331,632	\$ 314,114	\$ 325,000	\$ (10,886)
KDOT funds	347,246	-	-	-
Interest Income	26	-	25	(25)
Total Receipts	<u>\$ 678,904</u>	<u>\$ 314,114</u>	<u>\$ 325,025</u>	<u>\$ (10,911)</u>
Expenditures				
Capital Outlay	\$ 319,916	\$ 143,901	\$ 500,000	\$ (356,099)
Fund Balance Reserve	-	-	150,000	(150,000)
Total Expenditures	<u>\$ 319,916</u>	<u>\$ 143,901</u>	<u>\$ 650,000</u>	<u>\$ (506,099)</u>
Receipts Over (Under)				
Expenditures	\$ 358,988	\$ 170,213		
Unencumbered Cash, January 1	<u>(46,276)</u>	<u>312,712</u>		
Unencumbered Cash, December 31	<u><u>\$ 312,712</u></u>	<u><u>\$ 482,925</u></u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
CID SALES TAX FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Sales tax	\$ -	\$ 11,838
Expenditures		
Services and Supplies	\$ -	\$ 11,601
Receipts Over (Under) Expenditures	\$ -	\$ 237
Unencumbered Cash, January 1	<u>-</u>	<u>-</u>
Unencumbered Cash, December 31	<u><u>\$ -</u></u>	<u><u>\$ 237</u></u>

CITY OF ABILENE, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
BOND AND INTEREST FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>	<u>2018</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Ad Valorem Property Tax	\$ 524,842	\$ 369,464	\$ 385,471	\$ (16,007)
Delinquent Tax	13,906	4,719	-	4,719
Motor Vehicle Tax	70,569	53,782	51,891	1,891
Special Assessments	207,760	111,635	150,000	(38,365)
Interest Income	865	1,463	1,200	263
Total Receipts	<u>\$ 817,942</u>	<u>\$ 541,063</u>	<u>\$ 588,562</u>	<u>\$ (47,499)</u>
Expenditures				
Bond Principal	\$ 570,150	\$ 445,000	\$ 660,763	\$ (215,763)
Bond Interest	154,002	176,935	-	176,935
Commission and Postage	2	-	-	-
Total Expenditures	<u>\$ 724,154</u>	<u>\$ 621,935</u>	<u>\$ 660,763</u>	<u>\$ (38,828)</u>
Receipts Over (Under)				
Expenditures	\$ 93,788	\$ (80,872)		
Unencumbered Cash, January 1	<u>32,101</u>	<u>125,889</u>		
Unencumbered Cash, December 31	<u>\$ 125,889</u>	<u>\$ 45,017</u>		

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
WATER UTILITY FUND
For the Year Ended December 31, 2018
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>		<u>2018</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Charges for Services	\$ 1,394,189	\$ 1,425,877	\$ 1,358,000	\$ 67,877
Sales Tax	29	195	150	45
Fines and Penalties	10,799	11,923	22,000	(10,077)
Reimbursed Expenses	1,707	-	6,000	(6,000)
Interest Income	5,041	1,185	5,000	(3,815)
Antenna Fees	15,179	-	15,000	(15,000)
Miscellaneous Fees	15,086	10,617	600	10,017
Total Receipts	<u>\$ 1,442,030</u>	<u>\$ 1,449,797</u>	<u>\$ 1,406,750</u>	<u>\$ 43,047</u>
Expenditures				
Wells Production and Water Treatment Plant				
Salaries and Benefits	\$ 186,023	\$ 189,461	\$ 498,835	\$ (309,374)
Contractual Services	46,734	35,791	-	35,791
Services and Supplies	287,160	321,065	-	321,065
Water Distribution				
Salaries and Benefits	214,286	230,436	707,983	(477,547)
Services and Supplies	377,853	284,935	-	284,935
Capital Outlay	3,346	142,065	-	142,065
Commercial				
Salaries and Benefits	106,582	131,785	229,518	(97,733)
Contractual Services	24,846	19,556	-	19,556
Services and Supplies	70,270	93,086	-	93,086
Capital Outlay	3,660	1,057	-	1,057
Debt Service				
Principal Payments	62,350	95,000	53,937	41,063
Interest Payments	2,361	1,602	-	1,602
Transfer to other funds	92,885	70,000	70,000	-
Fund Balance Reserve	-	-	60,000	(60,000)
Total Expenditures	<u>\$ 1,478,356</u>	<u>\$ 1,615,839</u>	<u>\$ 1,620,273</u>	<u>\$ (4,434)</u>
Receipts Over (Under)				
Expenditures	\$ (36,326)	\$ (166,042)		
Unencumbered Cash, January 1	<u>320,010</u>	<u>283,684</u>		
Unencumbered Cash, December 31	<u>\$ 283,684</u>	<u>\$ 117,642</u>		

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
SEWER UTILITY FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>		<u>2018</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Charges for Services	\$ 1,226,725	\$ 1,240,003	\$ 1,251,000	\$ (10,997)
Interest Income	5,498	916	4,000	(3,084)
Reimbursed Expenses	689	459	1,500	(1,041)
Refunds	3,111	42	3,000	(2,958)
Total Receipts	<u>\$ 1,236,023</u>	<u>\$ 1,241,420</u>	<u>\$ 1,259,500</u>	<u>\$ (18,080)</u>
Expenditures				
Collection				
Salaries and Benefits	\$ 96,728	\$ 102,473	\$ 203,515	\$ (101,042)
Services and Supplies	61,134	43,156	-	43,156
Capital Outlay	115,301	2,872	-	2,872
Wastewater Treatment Plant				
Salaries and Benefits	157,109	150,497	500,029	(349,532)
Services and Supplies	330,966	285,243	-	285,243
Capital Outlay	5,000	-	-	-
Commercial				
Salaries and Benefits	104,920	131,932	201,247	(69,315)
Contractual Services	24,846	19,550	-	19,550
Services and Supplies	49,295	76,665	-	76,665
Capital Outlay	3,660	2,962	-	2,962
Debt Service				
Principal Payments	446,299	464,800	580,345	(115,545)
Interest Payments	126,208	115,927	-	115,927
Commissions and Postage	13,411	12,369	-	12,369
Transfer to other funds	107,954	60,000	60,000	-
Fund Balance Reserve	-	-	440,000	(440,000)
Total Expenditures	<u>\$ 1,642,831</u>	<u>\$ 1,468,446</u>	<u>\$ 1,985,136</u>	<u>\$ (516,690)</u>
Receipts Over (Under)				
Expenditures	\$ (406,808)	\$ (227,026)		
Unencumbered Cash, January 1	<u>975,480</u>	<u>568,672</u>		
Unencumbered Cash, December 31	<u>\$ 568,672</u>	<u>\$ 341,646</u>		

CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

EQUIPMENT RESERVE - WATER FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Interest Income	\$ 26	\$ 7
Expenditures		
Capital Outlay	\$ 38,154	\$ 109,088
Receipts Over (Under) Expenditures	\$ (38,128)	\$ (109,081)
Unencumbered Cash, January 1	<u>150,408</u>	<u>112,280</u>
Unencumbered Cash, December 31	<u><u>\$ 112,280</u></u>	<u><u>\$ 3,199</u></u>

**CITY OF ABILENE, KANSAS
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

EQUIPMENT RESERVE - SEWER FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Interest Income	\$ 137	\$ 131
Expenditures	\$ -	\$ 54,046
Receipts Over (Under) Expenditures	\$ 137	\$ (53,915)
Unencumbered Cash, January 1	<u>656,234</u>	<u>656,371</u>
Unencumbered Cash, December 31	<u><u>\$ 656,371</u></u>	<u><u>\$ 602,456</u></u>

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
RECYCLING FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>		<u>2018</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Charges for Services	\$ 82,997	\$ 97,566	\$ 94,000	\$ 3,566
Interest Income	34	39	80	(41)
Refunds Received	67	8	-	8
Reimbursed expenses	2,089	77	-	77
Miscellaneous Income	28,266	27,307	15,000	12,307
Total Receipts	<u>\$ 113,453</u>	<u>\$ 124,997</u>	<u>\$ 109,080</u>	<u>\$ 15,917</u>
Expenditures				
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
Contractual Services	74,000	70,444	92,500	(22,056)
Services and Supplies	26,365	20,219	27,220	(7,001)
Capital Outlay	12,459	12,459	-	12,459
Fund Reserve Balance	-	-	100,000	(100,000)
Total Expenditures	<u>\$ 112,824</u>	<u>\$ 103,122</u>	<u>\$ 219,720</u>	<u>\$ (116,598)</u>
Receipts Over (Under)				
Expenditures	\$ 629	\$ 21,875		
Unencumbered Cash, January 1	<u>160,461</u>	<u>161,090</u>		
Unencumbered Cash, December 31	<u>\$ 161,090</u>	<u>\$ 182,965</u>		

CITY OF ABILENE, KANSAS
BUSINESS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
STORM DRAIN FUND

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>		<u>2018</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts				
Charges for services	\$ 66,194	\$ 65,305	\$ 68,000	\$ (2,695)
Interest Income	112	222	100	122
Reimbursed expenses	-	6,623	-	
Total Receipts	<u>\$ 66,306</u>	<u>\$ 72,150</u>	<u>\$ 68,100</u>	<u>\$ (2,573)</u>
Expenditures				
Contractual Services	\$ 7,362	\$ 46,191	\$ -	\$ 46,191
Capital Outlay	2,083	7,981	-	7,981
Transfers out	3,366	3,000	3,000	-
Fund balance reserve	-	-	584,000	(584,000)
Total Expenditures	<u>\$ 12,811</u>	<u>\$ 57,172</u>	<u>\$ 587,000</u>	<u>\$ (529,828)</u>
Receipts Over (Under) Expenditures	<u>\$ 53,495</u>	<u>\$ 14,978</u>		
Unencumbered Cash, January 1	<u>464,224</u>	<u>517,719</u>		
Unencumbered Cash, December 31	<u>\$ 517,719</u>	<u>\$ 532,697</u>		

CITY OF ABILENE, KANSAS
 AGENCY FUNDS
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 Regulatory Basis
 For the Year Ended December 31, 2018

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Municipal Court	\$ 13,734	\$ 15,300	17,205	\$ 11,829
Payroll Clearing Fund	1,946	967	2,726	187
Self Insurance Fund	39,198	-	-	39,198
Total Agency Funds	\$ 54,878	\$ 16,267	\$ 19,931	\$ 51,214

CITY OF ABILENE, KANSAS
 RELATED MUNICIPAL ENTITY
 PUBLIC BUILDING COMMISSION
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 PBC HOSPITAL PROJECT

For the Year Ended December 31, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Lease Payments	\$ 876,270	\$ 874,484
Interest Income	1,373	2,525
Total Receipts	<u>\$ 877,643</u>	<u>\$ 877,009</u>
Expenditures		
2011 Bond Principal	\$ 115,000	\$ 115,000
2011 Bond Interest	271,687	269,445
2012 Bond Interest	490,039	490,039
Total Expenditures	<u>\$ 876,726</u>	<u>\$ 874,484</u>
Receipts Over (Under) Expenditures	\$ 917	\$ 2,525
Unencumbered Cash, January 1	<u>146,337</u>	<u>147,254</u>
Unencumbered Cash, December 31	<u><u>\$ 147,254</u></u>	<u><u>\$ 149,779</u></u>