

CITY OF ATWOOD, KANSAS

Atwood, Kansas

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2018

MAPES & MILLER LLP

Certified Public Accountants
Norton, Kansas

CITY OF ATWOOD, KANSAS
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2018

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Atwood
Atwood, Kansas 67730

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Atwood, Atwood, Kansas, a Municipality, 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; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Atwood, 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 the accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Atwood, Kansas, as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Atwood, 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.

Other Matters

Report on Supplementary Information

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

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
July 23, 2019

CITY OF ATWOOD, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

STATEMENT 1
Page 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General	\$ 80,602	0	795,310	759,004	116,908	1,150	118,058
Special Purpose Funds:							
Airport	4,478	0	6,606	5,000	6,084	0	6,084
Library	8,933	0	52,028	59,376	1,585	0	1,585
Special Highway	8,224	0	32,685	37,205	3,704	0	3,704
Special Parks and Recreation	9,420	0	6,038	4,564	10,894	0	10,894
Tourism and Convention Promotion	28,878	0	5,455	2,884	31,449	0	31,449
Atwood Township	3,642	0	70,289	68,040	5,891	366	6,257
Recycling	1,632	0	4,200	3,300	2,532	0	2,532
Special Equipment	14,633	0	0	0	14,633	0	14,633
Second Century Donations	0	0	3,000	1,149	1,851	0	1,851
Street Improvement	92,606	0	50,000	0	142,606	0	142,606
Park Donation	11,531	0	0	0	11,531	0	11,531
Theater Reserve	5,176	0	10,000	14,292	884	0	884
Playground	0	0	41,346	41,346	0	0	0
Drug Forfeiture	34,000	0	0	10,482	23,518	0	23,518
Pool Maintenance	318,103	0	0	6,860	311,243	0	311,243
Capital Project Funds:							
Sewer Project	963,370	0	18,596	23,741	958,225	0	958,225
Business Funds:							
Airport Fuel	14,194	0	14,539	12,624	16,109	0	16,109
Waterworks	311,804	0	594,083	638,010	267,877	1,337	269,214
Water Loan	1,006,901	0	260,264	193,656	1,073,509	0	1,073,509
Sewer	184,222	0	217,888	179,529	222,581	247	222,828
Sewer Loan	342,987	0	104,106	141,753	305,340	0	305,340
Landfill	5,962	0	6,627	3,000	9,589	0	9,589
Trust Funds:							
Obert Park	3,209	0	3,750	6,786	173	0	173
Total Primary Government (Excluding Agency Funds)	\$ <u>3,454,507</u>	<u>0</u>	<u>2,296,810</u>	<u>2,212,601</u>	<u>3,538,716</u>	<u>3,100</u>	<u>3,541,816</u>

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

CITY OF ATWOOD, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2018

STATEMENT 1
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Cash on Hand	\$ 150
The Bank of Atwood, Atwood, Kansas	
Checking Account	633,186
NOW Account	958,225
Farmers State Bank, Atwood, Kansas	
Certificate of Deposit	16,531
Farmers Bank & Trust, Atwood, Kansas	
Checking Account	6,592
Savings Accounts	<u>1,948,133</u>
Total Cash	3,562,817
Less Agency Funds per Schedule 3	<u>(21,001)</u>
Total Primary Government per Statement 1, Page 1	\$ <u><u>3,541,816</u></u>

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

CITY OF ATWOOD, KANSAS

Notes to the Financial Statement

December 31, 2018

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The City of Atwood, Kansas, the primary government, operates as a third-class city in accordance with the laws of the State of Kansas. The City operates under a mayor-council form of government and provides the following services: public safety (police and fire protection), highways and streets, water, sewer, sanitation, social, culture and recreation, planning and zoning, public improvements, and general administrative services. The regulatory financial statement presents the City of Atwood, Kansas (the municipality). The following related municipal entity is not included in the financial statement.

Atwood Public Library. The City's library board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. Unaudited financial statements can be obtained from the head librarian, 102 South 6th Street, Atwood, KS 67730.

Housing Authority of the City of Atwood. The City's housing authority operates the City's housing projects. The housing authority can sue and be sued, and can buy, sell, or lease real property. Bond issuances must be approved by the City. Audited financial statements can be obtained from the Executive Director, Atwood Housing Authority, 801 South 3rd, Atwood, KS 67730.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the City for the year 2018:

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

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

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

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

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

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

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

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

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in 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 final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was not amended in this manner 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 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, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds and the following special purpose funds: Atwood Walkway, Community Playground, Special Equipment, Second Century Donations, Street Improvement, Park Donation, and Theater Reserve.

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

2. **Stewardship, Compliance and Accountability**

Compliance with Kansas Statutes

Bonds and Warrants. K.S.A. 10-130, bond and interest payments shall be remitted to the state fiscal agent at least 20 days before the day of maturity. It was noted by the Kansas State Treasurer's Office that the City's remittance of funds did not meet these requirements. This appears to be a violation of this statute.

3. **Deposits and Investments**

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

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

Concentration of Credit Risk. State statutes place no limit on the amount the City and the Library 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 them. State statutes require the deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City has not designated any "peak periods" with eligible depositories. All deposits were legally secured at December 31, 2018.

At December 31, 2018, the City's carrying amount of deposits was \$3,562,667 and the bank balance was \$3,678,728. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$523,123 was covered by federal depository insurance, and \$3,155,605 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. At December 31, 2018, the City held no investments except for certificates of deposit which are considered as a component of deposits.

4. **Defined Benefit Pension Plan**

Plan Description. The City of Atwood 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, Kansas 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 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for 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 City of Atwood were \$28,731 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 \$272,988. 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 above.

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. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

Compensated Absences

Vacation Leave. Employees are eligible for paid vacation after completing one full year of full-time employment with the City. Employees with less than twenty years of service receive one day of paid vacation for each month worked. Employees with more than twenty years of service receive one and one half days of paid vacation for each month worked. A maximum of thirty-six days of unused vacation is allowed to accumulate. Employees are compensated for all unused accumulated vacation time upon termination of employment.

Sick Leave. All full-time employees are eligible for paid sick leave immediately upon employment and receive one day of paid sick leave for each month worked with no limit on the number of days allowed to accumulate. Employees who voluntarily separate from employment with the City prior to retirement are compensated for a maximum of thirty days of unused accumulated sick leave at a rate of 33% of their regular pay rate. Employees who retire are compensated for a maximum of thirty days of unused accumulated sick leave at their current rate of pay.

6. **Capital Projects**

Capital project authorizations with approved change orders with expenditures from inception are as follows:

<u>Construction Fund</u>	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Sewer Project	3,741,518	2,782,008

7. **Interfund Transactions**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Water	Water Loan	K.S.A. 12-825d	240,000
General	Street Improvement	K.S.A. 68-590	50,000
Landfill	Recycling	per Council	3,000
Sewer	Sewer Loan	K.S.A. 12-825d	96,000

8. **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. The City continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

9. **Claims and Judgments**

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect of any of the individual government funds or the overall financial position of the City. During the ordinary course of its operations the City is a party to various claims, legal actions, and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

10. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

11. Long-term Debt

Changes in long-term liabilities for the City of Atwood, Kansas for the year ended December 31, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series A 2010 Water System	3.750%	12/28/10	1,500,000	12/28/50	1,368,788	0	21,660	1,347,128	51,330
Series B 2010 Water System	2.250%	12/28/10	867,000	12/28/50	764,917	0	15,878	749,039	17,211
Series 2013 Refunding	2.3% - 3.9%	06/01/13	1,575,000	06/01/41	1,420,000	0	40,000	1,380,000	47,577
Series 2016 Sewer System	2.250%	08/26/16	3,713,000	08/26/56	3,654,790	0	59,520	3,595,270	82,233
Total General Obligation Bonds					7,208,495	0	137,058	7,071,437	198,351
Capital Leases:									
Street Sweeper	3.500%	12/05/12	111,500	01/30/18	11,909	0	11,909	0	215
Front End Loader	2.700%	01/27/15	104,735	01/27/20	45,603	0	30,769	14,834	1,231
Dodge Ram 1500	3.500%	07/13/15	26,509	07/13/20	16,170	0	5,438	10,732	562
Dodge Charger	3.750%	02/27/17	26,460	02/27/22	26,460	0	5,019	21,441	981
Dodge Ram 2500	3.750%	03/06/17	29,217	03/06/22	29,217	0	5,457	23,760	1,063
Dodge Ram 2500	3.750%	05/24/17	27,875	05/24/22	27,875	0	5,241	22,634	979
Dodge Charger	4.500%	07/25/18	20,216	07/25/22	0	20,216	0	20,216	0
Total Capital Leases					157,234	20,216	63,833	113,617	5,031
Total Contractual Indebtedness					7,365,729	20,216	200,891	7,185,054	203,382

11. Long-term Debt - (Continued)

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

	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2038	2039-2043	2044-2048	2049-2053	2054-2058	Total
PRINCIPAL													
General Obligation Bonds:													
Series A 2010 Water System	22,472	23,315	24,189	25,096	26,037	145,583	175,008	210,376	252,892	304,001	138,159	0	1,347,128
Series B 2010 Water System	16,235	16,600	16,974	17,355	17,746	94,902	106,069	118,552	132,503	148,095	64,008	0	749,039
Series 2013 Refunding	45,000	45,000	45,000	45,000	45,000	250,000	295,000	355,000	255,000	0	0	0	1,380,000
Series 2016 Sewer System	60,859	62,228	63,628	65,060	66,524	355,757	397,622	444,413	496,710	555,162	620,492	406,815	3,595,270
Total General Obligation Bonds	144,566	147,143	149,791	152,511	155,307	846,242	973,699	1,128,341	1,137,105	1,007,258	822,659	406,815	7,071,437
Capital Lease:													
Street Sweeper	0	0	0	0	0	0	0	0	0	0	0	0	0
Front End Loader	14,834	0	0	0	0	0	0	0	0	0	0	0	14,834
Dodge Ram 1500	5,624	5,108	0	0	0	0	0	0	0	0	0	0	10,732
Dodge Charger	5,187	5,391	5,591	5,272	0	0	0	0	0	0	0	0	21,441
Dodge Ram 2500	5,602	5,837	6,058	6,263	0	0	0	0	0	0	0	0	23,760
Dodge Ram 2500	5,318	5,569	5,779	5,968	0	0	0	0	0	0	0	0	22,634
Dodge Charger	4,726	4,937	5,161	5,392	0	0	0	0	0	0	0	0	20,216
Total Capital Leases	41,291	26,842	22,589	22,895	0	0	0	0	0	0	0	0	113,617
Total Principal	185,857	173,985	172,380	175,406	155,307	846,242	973,699	1,128,341	1,137,105	1,007,258	822,659	406,815	7,185,054
INTEREST													
General Obligation Bonds:													
Series A 2010 Water System	50,517	49,675	48,800	47,893	46,952	219,362	189,939	154,570	112,053	60,944	7,819	0	988,524
Series B 2010 Water System	16,853	16,488	16,115	15,733	15,342	70,539	59,371	46,889	32,938	17,346	2,168	0	309,782
Series 2013 Refunding	46,303	45,234	44,390	43,423	42,388	192,600	146,908	85,175	15,308	0	0	0	661,729
Series 2016 Sewer System	80,894	79,742	78,124	76,692	75,229	353,393	311,307	264,495	212,175	153,769	88,312	18,451	1,792,583
Total General Obligation Bonds	194,567	191,139	187,429	183,741	179,911	835,894	707,525	551,129	372,474	232,059	98,299	18,451	3,752,618
Capital Lease:													
Street Sweeper	0	0	0	0	0	0	0	0	0	0	0	0	0
Front End Loader	401	0	0	0	0	0	0	0	0	0	0	0	401
Dodge Ram 1500	376	196	0	0	0	0	0	0	0	0	0	0	572
Dodge Charger	813	609	409	198	0	0	0	0	0	0	0	0	2,029
Dodge Ram 2500	918	683	462	235	0	0	0	0	0	0	0	0	2,298
Dodge Ram 2500	902	651	441	224	0	0	0	0	0	0	0	0	2,218
Dodge Charger	910	699	475	243	0	0	0	0	0	0	0	0	2,327
Total Capital Leases	4,320	2,838	1,787	900	0	0	0	0	0	0	0	0	9,845
Total Interest	198,887	193,977	189,216	184,641	179,911	835,894	707,525	551,129	372,474	232,059	98,299	18,451	3,762,463
Total Principal and Interest	\$ 384,744	367,962	361,596	360,047	335,218	1,682,136	1,681,224	1,679,470	1,509,579	1,239,317	920,958	425,266	10,947,517

CITY OF ATWOOD, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2018

CITY OF ATWOOD, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 968,432	32,836	1,001,268	759,004	(242,264)
Special Purpose Funds:					
Airport	8,288	0	8,288	5,000	(3,288)
Library	59,376	0	59,376	59,376	0
Special Highway	37,214	0	37,214	37,205	(9)
Special Parks and Recreation	9,632	0	9,632	4,564	(5,068)
Tourism and Convention	21,100	0	21,100	2,884	(18,216)
Atwood Township	87,000	0	87,000	68,040	(18,960)
Recycling	8,400	0	8,400	3,300	(5,100)
Business Funds:					
Airport Fuel	20,367	0	20,367	12,624	(7,743)
Waterworks	790,586	1,428	792,014	638,010	(154,004)
Water Loan	398,000	0	398,000	193,656	(204,344)
Sewer	216,968	0	216,968	179,529	(37,439)
Sewer Loan	141,753	0	141,753	141,753	0
Landfill	7,000	0	7,000	3,000	(4,000)
Trust Funds:					
Obert Park	9,406	0	9,406	6,786	(2,620)

CITY OF ATWOOD, KANSAS

SCHEDULE 2

GENERAL FUND

Page 1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem	\$ 307,344	315,672	(8,328)
Delinquent	10,853	0	10,853
Motor Vehicle	62,727	43,789	18,938
Recreational Vehicle	588	448	140
16/20M Vehicle	1,868	2,086	(218)
Intangibles	15,556	17,832	(2,276)
Local Sales Tax	102,155	220,000	(117,845)
Intergovernmental			
Local Alcoholic Liquor	6,039	6,440	(401)
Franchise Fees	97,042	100,000	(2,958)
Licenses, Fees, Fines and Permits	46,094	60,000	(13,906)
Charges for Services			
Pool	16,496	13,000	3,496
Theater	68,253	80,000	(11,747)
Interest on Idle Funds	15,254	500	14,754
Miscellaneous	12,205	5,000	7,205
Donations	10,315	0	10,315
Grants	4,400	0	4,400
Reimbursed Expenses	18,121	0	18,121
Total Receipts	\$ 795,310	864,767	(69,457)

(Continued)

CITY OF ATWOOD, KANSAS
GENERAL FUND

SCHEDULE 2

Page 2

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(Continued)	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Expenditures:			
General Government	\$ 162,595	207,820	(45,225)
Police Department	200,562	188,267	12,295
Streets	122,582	156,910	(34,328)
Street Lighting	31,588	35,000	(3,412)
Fire Department	15,746	27,360	(11,614)
Court	8,817	5,500	3,317
Park and Pool	44,338	76,862	(32,524)
Appropriation to County-Pool Sales Tax	0	90,000	(90,000)
Theater	68,887	66,910	1,977
Employee Benefits	45,878	60,000	(14,122)
Library	8,011	1,500	6,511
Transfer to Street Improvement	50,000	52,303	(2,303)
Adjustments for Qualifying Budget Credits:			
Donations	0	10,315	(10,315)
Grants	0	4,400	(4,400)
Reimbursed Expenses	<u>0</u>	<u>18,121</u>	<u>(18,121)</u>
 Total Expenditures	 <u>759,004</u>	 <u>1,001,268</u>	 <u>(242,264)</u>
 Receipts Over (Under) Expenditures	 36,306		
Unencumbered Cash, Beginning	<u>80,602</u>		
 Unencumbered Cash, Ending	 \$ <u>116,908</u>		

CITY OF ATWOOD, KANSAS

SCHEDULE 2

AIRPORT FUND

Page 3

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem	\$ 5,250	5,333	(83)
Delinquent	199	0	199
Motor Vehicle	1,111	756	355
Recreational Vehicle	10	8	2
16/20M Vehicle	<u>36</u>	<u>36</u>	<u>0</u>
Total Receipts	<u>6,606</u>	<u>6,133</u>	<u>473</u>
Expenditures:			
Appropriations to Board	<u>5,000</u>	<u>8,288</u>	<u>(3,288)</u>
Receipts Over (Under) Expenditures	1,606		
Unencumbered Cash, Beginning	<u>4,478</u>		
Unencumbered Cash, Ending	\$ <u>6,084</u>		

CITY OF ATWOOD, KANSAS

SCHEDULE 2

LIBRARY FUND

Page 4

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Taxes and Shared Receipts			
Ad Valorem	\$ 13,155	13,366	(211)
Delinquent	495	0	495
Motor Vehicle	2,786	1,895	891
Recreational Vehicle	26	19	7
16/20M Vehicle	91	90	1
Intergovernmental			
Rawlins County	<u>35,475</u>	<u>36,000</u>	<u>(525)</u>
Total Receipts	<u>52,028</u>	<u>51,370</u>	<u>658</u>
Expenditures:			
Appropriations to Board	<u>59,376</u>	<u>59,376</u>	<u>0</u>
Receipts Over (Under) Expenditures	(7,348)		
Unencumbered Cash, Beginning	<u>8,933</u>		
Unencumbered Cash, Ending	\$ <u>1,585</u>		

CITY OF ATWOOD, KANSAS

SCHEDULE 2

SPECIAL HIGHWAY FUND

Page 5

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental			
State of Kansas	\$ 32,685	32,690	(5)
Expenditures:			
Personal Services	37,205	27,910	9,295
Commodities	<u>0</u>	<u>9,304</u>	<u>(9,304)</u>
Total Expenditures	<u>37,205</u>	<u>37,214</u>	<u>(9)</u>
Receipts Over (Under) Expenditures	(4,520)		
Unencumbered Cash, Beginning	<u>8,224</u>		
Unencumbered Cash, Ending	\$ <u>3,704</u>		

CITY OF ATWOOD, KANSAS
SPECIAL PARKS AND RECREATION FUND

SCHEDULE 2

Page 6

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Intergovernmental			
Local Alcoholic Liquor Tax	\$ 6,038	<u>6,440</u>	<u>(402)</u>
Expenditures:			
Contractual Services	3,600	9,632	(6,032)
Commodities	<u>964</u>	<u>0</u>	<u>964</u>
Total Expenditures	<u>4,564</u>	<u>9,632</u>	<u>(5,068)</u>
Receipts Over (Under) Expenditures	1,474		
Unencumbered Cash, Beginning	<u>9,420</u>		
Unencumbered Cash, Ending	\$ <u><u>10,894</u></u>		

CITY OF ATWOOD, KANSAS
TOURISM AND CONVENTION FUND

SCHEDULE 2

Page 7

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Transient Guest Tax	\$ <u>5,455</u>	<u>6,600</u>	<u>(1,145)</u>
Expenditures:			
Contractual Services	<u>2,884</u>	<u>21,100</u>	<u>(18,216)</u>
Receipts Over (Under) Expenditures	2,571		
Unencumbered Cash, Beginning	<u>28,878</u>		
Unencumbered Cash, Ending	\$ <u>31,449</u>		

CITY OF ATWOOD, KANSAS

SCHEDULE 2

ATWOOD TOWNSHIP FUND

Page 8

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Intergovernmental			
Atwood Township	\$ 70,289	87,000	(16,711)
Expenditures:			
Lake	51,373	65,000	(13,627)
Cemetery	16,667	17,500	(833)
Miscellaneous	0	4,500	(4,500)
Total Expenditures	68,040	87,000	(18,960)
Receipts Over (Under) Expenditures	2,249		
Unencumbered Cash, Beginning	3,642		
Unencumbered Cash, Ending	\$ 5,891		

CITY OF ATWOOD, KANSAS

SCHEDULE 2

RECYCLING FUND

Page 9

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Intergovernmental			
Rawlins County	\$ 1,200	2,400	(1,200)
Transfer from Landfill	<u>3,000</u>	<u>6,000</u>	<u>(3,000)</u>
 Total Receipts	 <u>4,200</u>	 <u>8,400</u>	 <u>(4,200)</u>
Expenditures:			
Contractual Services	<u>3,300</u>	<u>8,400</u>	<u>(5,100)</u>
 Receipts Over (Under) Expenditures	 900		
Unencumbered Cash, Beginning	<u>1,632</u>		
 Unencumbered Cash, Ending	 \$ <u>2,532</u>		

CITY OF ATWOOD, KANSAS

SCHEDULE 2

AIRPORT FUEL

Page 10

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Intergovernmental			
Fuel Sales	\$ <u>14,539</u>	<u>9,500</u>	<u>5,039</u>
Expenditures:			
Fuel Purchases	<u>12,624</u>	<u>20,367</u>	<u>(7,743)</u>
Receipts Over (Under) Expenditures	1,915		
Unencumbered Cash, Beginning	<u>14,194</u>		
Unencumbered Cash, Ending	\$ <u><u>16,109</u></u>		

CITY OF ATWOOD, KANSAS
WATERWORKS FUND

SCHEDULE 2

Page 11

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Collections	\$ 582,700	598,092	(15,392)
Connections Fees	5,351	0	5,351
Penalties	4,529	0	4,529
Miscellaneous	75	0	75
Transfer from Water Loan	0	200,000	(200,000)
Reimbursed Expense	<u>1,428</u>	<u>0</u>	<u>1,428</u>
Total Receipts	<u>594,083</u>	<u>798,092</u>	<u>(204,009)</u>
Expenditures:			
Production	43,285	56,000	(12,715)
Treatment	7,321	14,000	(6,679)
Distribution	117,501	130,000	(12,499)
Administration	53,225	108,858	(55,633)
Operations	24,851	51,728	(26,877)
Economic Development	30,000	30,000	0
City Hall Renovation	121,827	200,000	(78,173)
Transfer to Water Loan	240,000	200,000	40,000
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>1,428</u>	<u>(1,428)</u>
Total Expenditures	<u>638,010</u>	<u>792,014</u>	<u>(154,004)</u>
Receipts Over (Under) Expenditures	(43,927)		
Unencumbered Cash, Beginning	<u>311,804</u>		
Unencumbered Cash, Ending	\$ <u>267,877</u>		

CITY OF ATWOOD, KANSAS

SCHEDULE 2

WATER LOAN FUND

Page 12

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest on Idle Funds	\$ 20,264	0	20,264
Transfer from Waterworks	<u>240,000</u>	<u>200,000</u>	<u>40,000</u>
Total Receipts	<u>260,264</u>	<u>200,000</u>	<u>60,264</u>
Expenditures:			
Principal	77,538	77,538	0
Interest	116,118	116,181	(63)
Miscellaneous	0	4,281	(4,281)
Transfer to Waterworks	<u>0</u>	<u>200,000</u>	<u>(200,000)</u>
Total Expenditures	<u>193,656</u>	<u>398,000</u>	<u>(204,344)</u>
Receipts Over (Under) Expenditures	66,608		
Unencumbered Cash, Beginning	<u>1,006,901</u>		
Unencumbered Cash, Ending	\$ <u>1,073,509</u>		

CITY OF ATWOOD, KANSAS

SCHEDULE 2

SEWER FUND

Page 13

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Collections	\$ 217,888	<u>217,000</u>	<u>888</u>
Expenditures:			
Personal Services	33,794	48,751	(14,957)
Contractual Services	24,658	10,800	13,858
Commodities	3,399	3,750	(351)
Capital Outlay	21,678	10,667	11,011
Transfer to Sewer Loan	<u>96,000</u>	<u>143,000</u>	<u>(47,000)</u>
Total Expenditures	<u>179,529</u>	<u>216,968</u>	<u>(37,439)</u>
Receipts Over (Under) Expenditures	38,359		
Unencumbered Cash, Beginning	<u>184,222</u>		
Unencumbered Cash, Ending	\$ <u>222,581</u>		

CITY OF ATWOOD, KANSAS

SCHEDULE 2

SEWER LOAN FUND

Page 14

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Interest on Idle Funds	\$ 8,106	0	8,106
Transfer from Sewer	<u>96,000</u>	<u>143,000</u>	<u>(47,000)</u>
Total Receipts	<u>104,106</u>	<u>143,000</u>	<u>(38,894)</u>
Expenditures:			
Principal	59,520	59,520	0
Interest	<u>82,233</u>	<u>82,233</u>	<u>0</u>
Total Expenditures	<u>141,753</u>	<u>141,753</u>	<u>0</u>
Receipts Over (Under) Expenditures	(37,647)		
Unencumbered Cash, Beginning	<u>342,987</u>		
Unencumbered Cash, Ending	\$ <u>305,340</u>		

CITY OF ATWOOD, KANSAS

SCHEDULE 2

LANDFILL FUND

Page 15

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Collections	\$ <u>6,627</u>	<u>6,500</u>	<u>127</u>
Expenditures:			
Truck Expense	0	1,000	(1,000)
Transfer to Recycling	<u>3,000</u>	<u>6,000</u>	<u>(3,000)</u>
Total Expenditures	<u>3,000</u>	<u>7,000</u>	<u>(4,000)</u>
Receipts Over (Under) Expenditures	3,627		
Unencumbered Cash, Beginning	<u>5,962</u>		
Unencumbered Cash, Ending	\$ <u>9,589</u>		

CITY OF ATWOOD, KANSAS

SCHEDULE 2

OBERT PARK FUND

Page 16

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Receipts:			
Obert Trust Donation	\$ 3,750	<u>5,000</u>	<u>(1,250)</u>
Expenditures:			
Personal Services	6,786	4,000	2,786
Contractual Services	<u>0</u>	<u>5,406</u>	<u>(5,406)</u>
Total Expenditures	<u>6,786</u>	<u>9,406</u>	<u>(2,620)</u>
Receipts Over (Under) Expenditures	(3,036)		
Unencumbered Cash, Beginning	<u>3,209</u>		
Unencumbered Cash, Ending	\$ <u>173</u>		

CITY OF ATWOOD, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
Page 17

	<u>Special Equipment</u>	<u>Second Century Donations</u>	<u>Street Improvement</u>
Receipts:			
Transfer from General	\$ 0	0	50,000
Donations	<u>0</u>	<u>3,000</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>3,000</u>	<u>50,000</u>
Expenditures:			
Commodities	0	0	0
Contractual Services	<u>0</u>	<u>1,149</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>1,149</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	1,851	50,000
Unencumbered Cash, Beginning	<u>14,633</u>	<u>0</u>	<u>92,606</u>
Unencumbered Cash, Ending	\$ <u><u>14,633</u></u>	<u><u>1,851</u></u>	<u><u>142,606</u></u>

CITY OF ATWOOD, KANSAS
Nonbudgeted Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
Page 18

	<u>Park Donation</u>	<u>Theater Reserve</u>	<u>Sewer Project</u>
Receipts:			
Forfeiture Proceeds	\$ 0	10,000	0
Interest on Idle Funds	<u>0</u>	<u>0</u>	<u>18,596</u>
 Total Receipts	 <u>0</u>	 <u>10,000</u>	 <u>18,596</u>
 Expenditures:			
Park Improvements	0	0	0
Capital Outlay	0	14,292	0
Project Costs	<u>0</u>	<u>0</u>	<u>23,741</u>
 Total Expenditures	 <u>0</u>	 <u>14,292</u>	 <u>23,741</u>
 Receipts Over (Under) Expenditures	 0	 (4,292)	 (5,145)
Unencumbered Cash, Beginning	<u>11,531</u>	<u>5,176</u>	<u>963,370</u>
 Unencumbered Cash, Ending	 <u>\$ 11,531</u>	 <u>884</u>	 <u>958,225</u>

CITY OF ATWOOD, KANSAS

SCHEDULE 2

Nonbudgeted Funds

Page 19

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2018

	<u>Playground</u>	<u>Drug Forfeiture</u>	<u>Pool Maintenance</u>
Receipts:			
Forfeiture Proceeds	\$ 0	0	0
Donations	<u>41,346</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>41,346</u>	<u>0</u>	<u>0</u>
Expenditures:			
Contractual Services	41,346	0	0
Capital Outlay	<u>0</u>	<u>10,482</u>	<u>6,860</u>
Total Expenditures	<u>41,346</u>	<u>10,482</u>	<u>6,860</u>
Receipts Over (Under) Expenditures	0	(10,482)	(6,860)
Unencumbered Cash, Beginning	<u>0</u>	<u>34,000</u>	<u>318,103</u>
Unencumbered Cash, Ending	\$ <u><u>0</u></u>	<u><u>23,518</u></u>	<u><u>311,243</u></u>

CITY OF ATWOOD, KANSAS**SCHEDULE 3**

Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sanitation	\$ 4,077	80,359	79,165	5,271
Flexible Spending Plan	6,592	0	0	6,592
Atwood Centennial	7,362	0	0	7,362
Atwood Beautification	<u>1,776</u>	<u>1,314</u>	<u>1,314</u>	<u>1,776</u>
Total Agency Funds	\$ <u>19,807</u>	<u>81,673</u>	<u>80,479</u>	<u>21,001</u>