

**CITY OF SENECA, KANSAS**

FINANCIAL STATEMENT  
WITH  
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2019  
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

**CITY OF SENECA, KANSAS**  
**FINANCIAL STATEMENT**  
**WITH**  
**REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**  
**DECEMBER 31, 2019**  
**TOGETHER WITH INDEPENDENT AUDITOR'S REPORT**

**Table of Contents**

	Independent Auditor's Report	1 - 3
STATEMENT 1	Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)	4 - 5
	Notes to the Financial Statement	6 - 13
SCHEDULE 1	Summary of Expenditures – Actual and Budget (Regulatory Basis)	14
SCHEDULE 2	Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)	
	General Fund	15 - 16
	Library Fund	17
	Fire Equipment Fund	18
	Industrial Development Fund	19
	Fire Truck Fund	20
	Airport Fund	21
	Special Highway Fund	22
	Special Park and Recreation Fund	23
	Capital Equipment Fund	24
	Capital Improvement Fund	25
	Special Park Improvement Fund	26
	Law Enforcement Fund	27
	Pool Capital Improvement Fund	28
	Convention and Tourism Fund	29
	Bond and Interest Fund	30
	Ambulance Fund	31
	Water Utility Fund	32
	Meter Deposits Fund	33
	Sewer Utility Fund	34
	Electric Utility Fund	35
	Swimming Pool Fund	36
	Sewer Capital Improvement Fund	37
	3 <sup>rd</sup> Street Project Fund	38
	Branch Street Project Fund	39
	Law Enforcement Trust Fund	40
	Cemetery Trust Fund	41

**CITY OF SENECA, KANSAS**  
**FINANCIAL STATEMENT**  
**WITH**  
**REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**  
**DECEMBER 31, 2019**  
**TOGETHER WITH INDEPENDENT AUDITOR'S REPORT**

**SCHEDULE 3**      Schedule of Receipts and Expenditures –  
                                 (Regulatory Basis) – Related Municipal Entities

Seneca Free Library

42

## Independent Auditor's Report

To the Mayor and City Council  
Seneca, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Seneca Financial Reporting Entity, as of and for the year ended December 31, 2019 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 2; 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the 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 2 of the financial statement, the financial statement is prepared by the City of Seneca Financial Reporting Entity to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Seneca Financial Reporting Entity, as of December 31, 2019, 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 Seneca Financial Reporting Entity, as of December 31, 2019, 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 2.

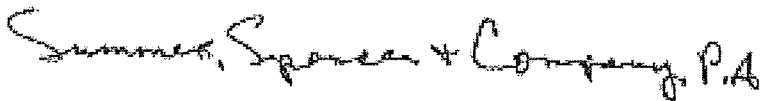
#### *Other Matters*

##### *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 schedule of receipts and expenditures - related municipal entity (Schedules 1, 2, and 3 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 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 2.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Seneca Financial Reporting Entity as of and for the year ended December 31, 2018 (not presented herein), and have issued our report dated December 26, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and 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://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>.

The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget and schedule of receipts and expenditures - related municipal entity for the year ended December 31, 2019 (Schedules 2 and 3 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 2.

A handwritten signature in cursive script that reads "Summers, Spencer & Company, P.A.".

Summers, Spencer & Company, P.A.  
Topeka, Kansas  
September 15, 2020

CITY OF SENECA, KANSAS

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)  
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Add		
					Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:							
General	\$ 264,601	\$ -	\$ 1,112,989	\$ 1,060,347	\$ 317,243	\$ -	\$ 317,243
Special Purpose Funds:							
Library	-	-	120,933	120,933	-	-	-
Fire Equipment	16,027	-	23,602	22,294	17,335	-	17,335
Industrial Development	154,618	-	23,348	5,000	172,966	-	172,966
Fire Truck	170,558	-	102,312	45,358	227,512	-	227,512
Airport	8,566	-	1,550	-	10,116	-	10,116
Special Highway	3,334	-	-	-	3,334	-	3,334
Special Park and Recreation	43,152	-	13,552	240	56,464	-	56,464
Capital Equipment	5,324	-	83	-	5,407	-	5,407
Capital Improvement	449,768	-	730,651	796,119	384,300	-	384,300
Special Park Improvement	359	-	-	-	359	-	359
Law Enforcement	3,913	-	4,900	6,984	1,829	-	1,829
Pool Capital Improvement	1,960,743	-	732,995	546,492	2,147,246	-	2,147,246
Convention and Tourism	26,224	-	15,696	15,939	25,981	-	25,981
Debt Service Fund:							
Bond and Interest	2,309	-	-	-	2,309	-	2,309
Business Funds:							
Ambulance	11,492	-	-	1,263	10,229	-	10,229
Water Utility	219,448	-	408,325	412,489	215,284	-	215,284
Meter Deposits	52,112	-	4,300	6,177	50,235	-	50,235
Sewer Utility	390,607	-	373,817	258,262	506,162	-	506,162
Electric Utility	3,215,738	-	3,070,189	3,020,759	3,265,168	-	3,265,168
Swimming Pool	696	-	90,902	91,598	-	-	-

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

CITY OF SENECA, KANSAS

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)  
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Add	
					Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable
Capital Project Funds:						
Sewer Capital Improvement	\$ -	\$ -	35,341	\$ 35,341	\$ -	\$ -
3rd Street Project	37,030	-	-	-	37,030	-
Branch Street Project	197,601	-	32,368	94,700	135,269	-
Trust Fund:						
Law Enforcement Trust Fund	-	-	3,815	-	3,815	-
Cemetery Trust Fund	2,393	-	-	-	2,393	-
Subtotal	7,236,613	-	6,901,668	6,540,295	7,597,986	-
Related Municipal Entity:						
Seneca Free Library	87,560	-	158,534	162,163	83,931	-
Total Reporting Entity	\$ 7,324,173	\$ -	\$ 7,060,202	\$ 6,702,458	\$ 7,681,917	\$ 7,681,917
Composition of Cash:						
			Certificates of Deposit			\$ 3,600,000
			Checking Accounts			3,997,986
			Library Checking, Savings and CD's			83,931
			Total Reporting Entity			\$ 7,681,917

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

## CITY OF SENECA, KANSAS

### NOTES TO THE FINANCIAL STATEMENT For the Year Ended December 31, 2019

#### **Note 1 – Summary of significant accounting policies**

##### **Financial reporting entity**

The City of Seneca is a municipal corporation governed by a citizen-elected mayor and six elected council members. The financial statement presents the City of Seneca (the municipality) and its related municipal entity. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

Seneca Free Library: The Seneca Free Library Board operates the City's public library. Acquisition or disposition of real property by the Library Board must be approved by the City. Bond issuances must also be approved by the City.

##### **Basis of presentation and basis of accounting**

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

The 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 City to use the regulatory basis of accounting.

##### **Regulatory basis fund types**

The following types of funds comprise the financial activities of the City for the year ended December 31, 2019:

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 revenue sources (other than Capital Projects and tax levies for long-term debt) that are intended for a specified purpose.

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

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

## **CITY OF SENECA, KANSAS**

### **NOTES TO THE FINANCIAL STATEMENT For the Year Ended December 31, 2019**

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.

Trust Fund – 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.).

#### **Note 2 – Stewardship, compliance, and accountability**

##### **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 a least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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 City 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 and the following special purpose funds:

Capital Equipment Fund

Capital Improvement 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 SENECA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended December 31, 2019

**Compliance with finance-related legal and contractual provisions**

It was noted that one bond payment was remitted 16 days prior to maturity rather than the required 20 days, in accordance with K.S.A. 10-130. Management is not aware of any other finance-related legal and contractual violations for the period covered by the audit.

**Note 3 – Deposits**

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.

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

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

At December 31, 2019, the City's carrying amount of deposits was \$7,681,917 which includes \$83,931 of funds held by the Library. The bank balance was \$7,964,686. The bank balance was held by three banks and the Insured Cash Sweep (ICS) network of banks, resulting in a concentration of credit risk. Of the bank balance, \$834,236 was covered by federal depository insurance, \$7,102,366 was collateralized with securities held by the pledging financial institutions' agents in the City's name, and \$28,084 was not secure at the end of the year.

**Note 4 – Interfund transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Water Utility Fund	Capital Improvement Fund	12-1,118	\$ 83,138
Electric Utility Fund	Capital Improvement Fund	12-1,118	291,897
Sewer Utility Fund	Capital Improvement Fund	12-1,118	56,300
Pool Capital Improvement Fund	Capital Improvement Fund	12-1,118	241,225
Swimming Pool Fund	Pool Capital Improvement Fund	12-1,117	3,013
Pool Capital Improvement Fund	Swimming Pool Fund	12-1,117	39,792

## CITY OF SENECA, KANSAS

### NOTES TO THE FINANCIAL STATEMENT For the Year Ended December 31, 2019

#### **Note 5 – 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](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2019 through December 31, 2019 for Death and Disability Program) and statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City of Seneca and the Seneca Free Library were \$70,164 and \$4,837, respectively, for the year ended December 31, 2019.

*Net Pension Liability.* At December 31, 2019, the City of Seneca and the Seneca Public Library's proportionate share of the net pension liability reported by KPERS was \$611,057 and \$37,925 respectively. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City of Seneca and Seneca Public Library's proportion of the net pension liability was based on the ratio of the City of Seneca and Seneca Public Library's contributions to KPERS, relative to the total employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

#### **Note 6 – Compensated absences**

The City provides compensation for absences for full-time employees. Individuals who work at least 40 hours per week are classified as full-time, and are eligible to earn vacation and sick leave.

**CITY OF SENECA, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended December 31, 2019**

The City's vacation leave is earned according to the following schedule:

<u>Years of Service</u>	<u>Hours</u>
0-5 years	6.66 hrs/month
6-11 years	10.00 hrs/month
12-20 years	13.33 hrs/month
> 20 years	14.66 hrs/month

Employees may not carry over more than 160 hours. Each employee's anniversary date is used to determine vacation carryover. Excess time over maximum accumulation is lost, unless a written request for vacation time has been denied by the City Administrator. An exception applies to employees of the Police Department, due to the additional cost incurred for a replacement officer to cover time of an absent officer. Employees of the Police Department may convert up to 50% of vacation time to cash annually.

Sick leave is earned 8 hours for each full month of service. No employee may accrue more than 720 hours of sick leave. Upon termination of employment with the City, an employee will not be paid for any unused sick leave.

**Note 7 – Other post-employment benefits**

As provided by K.S.A. 12-5040, the City allows retirees under age 65 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.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

**Note 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 has purchased commercial insurance to protect themselves from these risks.

**Note 9 – Capital projects**

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

CITY OF SENECA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended December 31, 2019

	Project Authorization	Expenditures to Date
Wastewater Treatment Project	\$ 2,231,391	\$ 2,231,391

**Note 10 – Related parties**

During the year ended December 31, 2019, the Mayor was an immediate family member of a council member.

**Note 11 – Subsequent events**

The City's management has evaluated events and transactions occurring after December 31, 2019 through the date of the Auditor's report and determined that no subsequent events have occurred that would require recognition in the financial statements.

As a result of significant disruption in the U.S. economy due to the outbreak of the COVID-19 coronavirus in 2020, uncertainties have arisen which are likely to negatively impact future operating results. The duration and extent to which COVID-19 may impact financial performance is unknown at this time.

CITY OF SENECA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended December 31, 2019

Note 12 - Long-term debt

Changes in long-term liabilities for the municipality for the year ended December 31, 2019, 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 2011-A	0.75 - 3.75%	5/25/2011	\$ 880,000	12/1/2021	\$ 300,000	\$ -	\$ 95,000	\$ 205,000	\$ 10,525
Series 2013-A	2.0 - 2.625%	5/1/2013	2,520,000	9/1/2030	1,665,000	-	240,000	1,425,000	35,138
Series 2014-A	2.80%	10/1/2014	830,000	9/1/2024	525,000	-	80,000	445,000	14,700
Total General Obligation Bonds					<u>2,490,000</u>	-	<u>415,000</u>	<u>2,075,000</u>	<u>60,363</u>
KDHE Loan:									
Water Pollution Control	1.91%	7/21/2016	2,231,391	3/1/2037	<u>1,972,167</u>	<u>55,043</u>	<u>91,543</u>	<u>1,935,667</u>	<u>31,996</u>
Capital Leases:									
Public Building Commission									
Series 2013 Refunding Bond	2.0-2.5%	5/1/2013	3,295,000	9/1/2027	<u>2,105,000</u>	-	<u>220,000</u>	<u>1,885,000</u>	<u>45,475</u>
Loan Warrant									
Seneca Firemen Relief Assoc.	1.00%	4/24/2006	119,299	6/1/2021	<u>21,143</u>	-	<u>8,394</u>	<u>12,749</u>	<u>191</u>
Total Contractual Indebtedness					<u>\$ 6,588,310</u>	<u>\$ 55,043</u>	<u>\$ 734,937</u>	<u>\$ 5,908,416</u>	<u>\$ 138,025</u>

CITY OF SENECA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended December 31, 2019

Note 12 - Long-term debt

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

Principal	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2037	Total
General Obligation Bonds:									
Series 2011-A	\$ 100,000	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,000
Series 2013-A	250,000	260,000	175,000	175,000	175,000	375,000	15,000	-	1,425,000
Series 2014-A	85,000	85,000	90,000	90,000	95,000	-	-	-	445,000
KDHE Loan:									
Water Pollution Control	85,393	87,032	88,702	90,405	92,140	487,911	536,561	467,522	1,935,667
Capital Leases:									
Series 2013 Refunding Bond	220,000	225,000	230,000	235,000	240,000	735,000	-	-	1,885,000
Loan Warrant:									
Seneca Firemen Relief	8,478	4,271	-	-	-	-	-	-	12,749
Total Principal	<u>748,871</u>	<u>766,303</u>	<u>583,702</u>	<u>590,405</u>	<u>602,140</u>	<u>1,597,911</u>	<u>551,561</u>	<u>467,522</u>	<u>5,908,416</u>
Interest and Service Fee									
General Obligation Bonds:									
Series 2011-A	7,438	3,938	-	-	-	-	-	-	11,375
Series 2013-A	30,338	25,338	20,138	16,638	13,138	28,856	394	-	134,838
Series 2014-A	12,460	10,080	7,700	5,180	2,660	-	-	-	38,080
KDHE Loan:									
Water Pollution Control	38,592	36,746	34,866	32,949	30,995	124,329	69,522	13,177	381,176
Capital Lease:									
Series 2013 Refunding Bond	41,075	36,675	32,175	27,575	22,875	36,400	-	-	196,775
Loan Warrant:									
Seneca Firemen Relief	106	21	-	-	-	-	-	-	127
Total Interest and Service Fee	<u>130,008</u>	<u>112,797</u>	<u>94,879</u>	<u>82,342</u>	<u>69,668</u>	<u>189,585</u>	<u>69,916</u>	<u>13,177</u>	<u>762,371</u>
Total principal and interest	<u>\$ 878,879</u>	<u>\$ 879,100</u>	<u>\$ 678,581</u>	<u>\$ 672,746</u>	<u>\$ 671,807</u>	<u>\$ 1,787,497</u>	<u>\$ 621,477</u>	<u>\$ 480,699</u>	<u>\$ 6,670,787</u>

**CITY OF SENECA, KANSAS**  
**REGULATORY – REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**December 31, 2019**

CITY OF SENECA, KANSAS

Schedule 1

Summary of Expenditures – Actual and Budget (Regulatory Basis)  
For the Year Ended December 31, 2019

Fund	Certified Budget	Adjustment For Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund:					
General	\$ 1,265,999	\$ -	\$ 1,265,999	\$ 1,060,347	\$ (205,652)
Special Purpose Funds:					
Library	123,620	-	123,620	120,933	(2,687)
Fire Equipment	31,565	-	31,565	22,294	(9,271)
Industrial Development	175,826	-	175,826	5,000	(170,826)
Fire Truck	218,994	-	218,994	45,358	(173,636)
Airport	7,416	-	7,416	-	(7,416)
Special Highway	57,179	-	57,179	-	(57,179)
Special Park and Recreation	50,225	-	50,225	240	(49,985)
Special Park Improvement	959	-	959	-	(959)
Law Enforcement	7,200	-	7,200	6,984	(216)
Pool Capital Improvement	2,419,210	-	2,419,210	546,492	(1,872,718)
Convention and Tourism	37,175	-	37,175	15,939	(21,236)
Debt Service Fund:					
Bond and Interest	-	-	-	-	-
Business Funds:					
Ambulance	9,779	-	9,779	1,263	(8,516)
Water Utility	688,323	-	688,323	412,489	(275,834)
Meter Deposits	54,629	-	54,629	6,177	(48,452)
Sewer Utility	607,632	-	607,632	258,262	(349,370)
Electric Utility	5,474,583	-	5,474,583	3,020,759	(2,453,824)
Swimming Pool	112,380	-	112,380	91,598	(20,782)
Trust Fund:					
Cemetery Trust	2,393	-	2,393	-	(2,393)

## CITY OF SENECA, KANSAS

Schedule 2

**General Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 511,616	\$ 516,174	\$ 529,809	\$ (13,635)
Delinquent Tax	3,011	1,906	4,000	(2,094)
Motor Vehicle Tax	61,769	76,212	71,347	4,865
Recreational Vehicle Tax	34,950	24,705	704	24,001
16/20M Tax/Excise Tax	606	529	768	(239)
Commercial Vehicle Tax	20,854	18,264	16,837	1,427
Watercraft Tax	-	-	161	(161)
Rental Excise Tax	97	291	-	291
Local Alcoholic Liquor Tax	13,474	14,382	18,514	(4,132)
Local Sales Tax	227,556	225,827	228,670	(2,843)
Franchise Tax	74,021	51,572	79,565	(27,993)
Licenses, Permits, and Fees	3,684	3,437	34,185	(30,748)
Fines, Forfeitures, and Penalties	19,789	24,974	31,195	(6,221)
Interest	16,864	26,348	9,590	16,758
Cemetery Fees	900	1,425	1,650	(225)
Reimbursement	61,898	76,471	57,680	18,791
Other	31,387	50,472	1,535	48,937
Total Cash Receipts	<u>1,082,476</u>	<u>1,112,989</u>	<u>\$ 1,086,210</u>	<u>\$ 26,779</u>

## CITY OF SENECA, KANSAS

Schedule 2

**General Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
General Government				
Personal Services	\$ 61,916	\$ 63,720	\$ 75,395	\$ (11,675)
Contractual Services	44,003	36,751	164,100	(127,349)
Commodities	10,600	17,546	6,216	11,330
Capital Outlay	2,583	25,016	13,362	11,654
Economic Development	30,000	30,100	32,780	(2,680)
Police Department				
Personal Services	343,809	320,978	337,000	(16,022)
Contractual Services	72,851	61,527	68,217	(6,690)
Commodities	23,051	28,089	14,394	13,695
Capital Outlay	2,955	5,372	15,237	(9,865)
Other	2,314	1,638	-	1,638
Streets and Highway Department				
Personal Services	166,358	174,702	179,138	(4,436)
Contractual Services	61,436	59,895	41,715	18,180
Commodities	113,702	84,706	154,123	(69,417)
Capital Outlay	-	-	5,902	(5,902)
Park Department				
Personal Services	85,280	92,681	88,838	3,843
Contractual Services	30,445	36,432	30,153	6,279
Commodities	22,168	19,581	25,168	(5,587)
Capital Outlay	-	-	8,200	(8,200)
Other Departments				
Personal Services	3,859	-	4,300	(4,300)
Contractual Services	1,189	1,597	1,231	366
Commodities	-	16	530	(514)
Transfers	6,581	-	-	-
Total Expenditures	<u>1,085,100</u>	<u>1,060,347</u>	<u>\$ 1,265,999</u>	<u>\$ (205,652)</u>
Receipts Over (Under) Expenditures	(2,624)	52,642		
Unencumbered Cash, Beginning	<u>267,225</u>	<u>264,601</u>		
Unencumbered Cash, Ending	<u>\$ 264,601</u>	<u>\$ 317,243</u>		

## CITY OF SENECA, KANSAS

Schedule 2

## Library Fund

## Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 100,952	\$ 101,537	\$ 104,204	\$ (2,667)
Delinquent Tax	615	394	500	(106)
Motor Vehicle Tax	12,191	15,039	14,078	961
Recreational Vehicle Tax	146	197	139	58
16/20M Tax	120	104	152	(48)
Commercial Vehicle Tax	4,116	3,604	3,322	282
Excise Tax	19	58	50	8
Total Cash Receipts	<u>118,159</u>	<u>120,933</u>	<u>\$ 122,445</u>	<u>\$ (1,512)</u>
Expenditures				
Appropriations	<u>118,159</u>	<u>120,933</u>	<u>\$ 123,620</u>	<u>\$ (2,687)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

## CITY OF SENECA, KANSAS

Schedule 2

**Fire Equipment Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 24,052	\$ 18,723	\$ 18,982	\$ (259)
Delinquent Tax	664	78	91	(13)
Motor Vehicle Tax	2,440	3,538	3,430	108
Recreational Vehicle Tax	29	47	34	13
16/20M Tax	24	21	37	(16)
Commercial Vehicle Tax	824	874	809	65
Excise Tax	4	13	10	3
Interest	83	308	35	273
Total Cash Receipts	<u>28,120</u>	<u>23,602</u>	<u>\$ 23,428</u>	<u>\$ 174</u>
Expenditures				
Contractual Services	7,814	7,732	\$ 22,934	\$ (15,202)
Commodities	13,369	9,696	4,000	5,696
Capital Outlay	1,797	935	700	235
Dispatch Support	3,931	3,931	3,931	-
Total Expenditures	<u>26,911</u>	<u>22,294</u>	<u>\$ 31,565</u>	<u>\$ (9,271)</u>
Receipts Over (Under) Expenditures	1,209	1,308		
Unencumbered Cash, Beginning	<u>14,818</u>	<u>16,027</u>		
Unencumbered Cash, Ending	<u>\$ 16,027</u>	<u>\$ 17,335</u>		

## CITY OF SENECA, KANSAS

Schedule 2

**Industrial Development Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 14,894	\$ 20,307	\$ 20,830	\$ (523)
Delinquent Tax	120	73	100	(27)
Motor Vehicle Tax	2,440	2,371	2,077	294
Recreational Vehicle Tax	29	30	21	9
16/20M Tax	24	21	22	(1)
Commercial Vehicle Tax	824	536	490	46
Excise Tax	4	10	10	-
Total Cash Receipts	<u>18,335</u>	<u>23,348</u>	<u>\$ 23,550</u>	<u>\$ (202)</u>
Expenditures				
County Economic Development	<u>5,000</u>	<u>5,000</u>	<u>\$ 175,826</u>	<u>\$ (170,826)</u>
Receipts Over (Under) Expenditures	13,335	18,348		
Unencumbered Cash, Beginning	<u>141,283</u>	<u>154,618</u>		
Unencumbered Cash, Ending	<u>\$ 154,618</u>	<u>\$ 172,966</u>		

## CITY OF SENECA, KANSAS

Schedule 2

**Fire Truck Fund**  
**Schedule of Receipts and Expenditures (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Rural Fire Contracts	\$ 87,902	\$ 99,350	\$ 88,340	\$ 11,010
Interest	741	2,962	321	2,641
Total Cash Receipts	<u>88,643</u>	<u>102,312</u>	<u>\$ 88,661</u>	<u>\$ 13,651</u>
Expenditures				
Contractual	12,430	14,057	\$ 186,518	\$ (172,461)
Commodities	5,459	12,406	8,393	4,013
Capital Outlay	4,292	7,706	12,894	(5,188)
Dispatch Support	11,189	11,189	11,189	-
Total Expenditures	<u>33,370</u>	<u>45,358</u>	<u>\$ 218,994</u>	<u>\$ (173,636)</u>
Receipts Over (Under) Expenditures	55,273	56,954		
Unencumbered Cash, Beginning	<u>115,285</u>	<u>170,558</u>		
Unencumbered Cash, Ending	<u>\$ 170,558</u>	<u>\$ 227,512</u>		

## CITY OF SENECA, KANSAS

Schedule 2

**Airport Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Service	<u>\$ 1,200</u>	<u>\$ 1,550</u>	<u>\$ 1,000</u>	<u>\$ 550</u>
Expenditures				
Commodities	<u>-</u>	<u>-</u>	<u>\$ 7,416</u>	<u>\$ (7,416)</u>
Receipts Over (Under) Expenditures	1,200	1,550		
Unencumbered Cash, Beginning	<u>7,366</u>	<u>8,566</u>		
Unencumbered Cash, Ending	<u>\$ 8,566</u>	<u>\$ 10,116</u>		

## CITY OF SENECA, KANSAS

Schedule 2

**Special Highway Fund**  
**Schedule of Receipts and Expenditures (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
State Payments	\$ 55,598	\$ -	\$ 55,320	\$ (55,320)
Expenditures				
Capital Improvements	55,598	-	\$ 57,179	\$ (57,179)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	3,334	3,334		
Unencumbered Cash, Ending	\$ 3,334	\$ 3,334		

## CITY OF SENECA, KANSAS

Schedule 2

Special Park and Recreation Fund  
 Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Local Alcoholic Liquor Tax	\$ 11,319	\$ 13,552	\$ 9,257	\$ 4,295
Expenditures				
Utilities	260	240	\$ 250	\$ (10)
Capital Outlay	4,000	-	49,975	(49,975)
Total Expenditures	4,260	240	\$ 50,225	\$ (49,985)
Receipts Over (Under) Expenditures	7,059	13,312		
Unencumbered Cash, Beginning	36,093	43,152		
Unencumbered Cash, Ending	\$ 43,152	\$ 56,464		

## CITY OF SENECA, KANSAS

Schedule 2

**Capital Equipment Fund**  
**Schedule of Receipts and Expenditures (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	\$ 28	\$ 83
Expenditures		
Capital Outlay	-	-
Receipts Over (Under) Expenditures	28	83
Unencumbered Cash, Beginning	5,296	5,324
Unencumbered Cash, Ending	\$ 5,324	\$ 5,407

## CITY OF SENECA, KANSAS

Schedule 2

**Capital Improvement Fund**  
**Schedule of Receipts and Expenditures (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers	\$ 682,053	\$ 672,560
Other	186,912	58,091
Total Cash Receipts	<u>868,965</u>	<u>730,651</u>
Expenditures		
Capital Improvements	298,857	415,456
Bond Principal	335,000	335,000
Bond Interest	52,838	45,663
Total Expenditures	<u>686,695</u>	<u>796,119</u>
Receipts Over (Under) Expenditures	182,270	(65,468)
Unencumbered Cash, Beginning	<u>267,498</u>	<u>449,768</u>
Unencumbered Cash, Ending	<u>\$ 449,768</u>	<u>\$ 384,300</u>

## CITY OF SENECA, KANSAS

Schedule 2

**Special Park Improvement Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Gifts	\$ -	\$ -	\$ 600	\$ (600)
Expenditures				
Capital Outlay	-	-	\$ 959	\$ (959)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	359	359		
Unencumbered Cash, Ending	\$ 359	\$ 359		

## CITY OF SENECA, KANSAS

Schedule 2

**Law Enforcement Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Diversion Fee	<u>\$ 3,405</u>	<u>\$ 4,900</u>	<u>\$ 3,050</u>	<u>\$ 1,850</u>
Expenditures				
Diversion Expense	<u>4,539</u>	<u>6,984</u>	<u>\$ 7,200</u>	<u>\$ (216)</u>
Receipts Over (Under) Expenditures	(1,134)	(2,084)		
Unencumbered Cash, Beginning	<u>5,047</u>	<u>3,913</u>		
Unencumbered Cash, Ending	<u>\$ 3,913</u>	<u>\$ 1,829</u>		

## CITY OF SENECA, KANSAS

Schedule 2

**Pool Capital Improvement Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Sales Tax	\$ 689,678	\$ 697,601	\$ 690,000	\$ 7,601
Interest	9,879	32,381	7,278	25,103
Transfers In	-	3,013	-	3,013
Total Cash Receipts	<u>699,557</u>	<u>732,995</u>	<u>\$ 697,278</u>	<u>\$ 35,717</u>
Expenditures				
Lease - Principal	215,000	220,000	\$ 220,000	\$ -
Lease - Interest	49,775	45,475	45,476	(1)
Capital Outlay	64,007	-	1,703,734	(1,703,734)
Operating Transfers	<u>286,750</u>	<u>281,017</u>	<u>450,000</u>	<u>(168,983)</u>
Total Expenditures	<u>615,532</u>	<u>546,492</u>	<u>\$ 2,419,210</u>	<u>\$ (1,872,718)</u>
Receipts Over (Under) Expenditures	84,025	186,503		
Unencumbered Cash, Beginning	<u>1,876,718</u>	<u>1,960,743</u>		
Unencumbered Cash, Ending	<u>\$ 1,960,743</u>	<u>\$ 2,147,246</u>		

## CITY OF SENECA, KANSAS

Schedule 2

**Convention and Tourism Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Transient Guest Tax	<u>\$ 16,280</u>	<u>\$ 15,696</u>	<u>\$ 18,700</u>	<u>\$ (3,004)</u>
Expenditures				
Capital Outlay	<u>15,131</u>	<u>15,939</u>	<u>\$ 37,175</u>	<u>\$ (21,236)</u>
Receipts Over (Under) Expenditures	1,149	(243)		
Unencumbered Cash, Beginning	<u>25,075</u>	<u>26,224</u>		
Unencumbered Cash, Ending	<u>\$ 26,224</u>	<u>\$ 25,981</u>		

## CITY OF SENECA, KANSAS

Schedule 2

**Bond and Interest Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:	\$ -	\$ -	\$ -	\$ -
Debt Service	-	-	\$ -	\$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	2,309	2,309		
Unencumbered Cash, Ending	\$ 2,309	\$ 2,309		

## CITY OF SENECA, KANSAS

Schedule 2

**Ambulance Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Ambulance Calls	\$ -	\$ -	\$ -	\$ -
Expenditures				
Insurance and Bonds	1,167	1,245	\$ 9,779	\$ (8,534)
Capital Outlay	-	18	-	18
Total Expenditures	1,167	1,263	\$ 9,779	\$ (8,516)
Receipts Over (Under) Expenditures	(1,167)	(1,263)		
Unencumbered Cash, Beginning	12,659	11,492		
Unencumbered Cash, Ending	\$ 11,492	\$ 10,229		

## CITY OF SENECA, KANSAS

Schedule 2

**Water Utility Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over Under
	Actual	Actual	Budget	(Under)
Cash Receipts				
Water Service	\$ 439,083	\$ 399,445	\$ 468,650	\$ (69,205)
Miscellaneous	4,391	3,778	7,081	(3,303)
Penalty	1,590	1,641	1,545	96
Interest	1,002	3,461	464	2,997
Total Cash Receipts	<u>446,066</u>	<u>408,325</u>	<u>\$ 477,740</u>	<u>\$ (69,415)</u>
Expenditures				
Transmission and Distribution				
Personal Services	190,853	200,245	\$ 204,970	\$ (4,725)
Contractual Services	72,304	86,051	92,700	(6,649)
Commodities	19,685	18,229	63,000	(44,771)
Capital Outlay	-	689	244,515	(243,826)
Administrative and General				
Contractual Services	11,998	8,940	-	8,940
Commodities	29,137	14,780	-	14,780
Capital Outlay	100	417	-	417
Operating Transfers	84,438	83,138	83,138	-
Total Expenditures	<u>408,515</u>	<u>412,489</u>	<u>\$ 688,323</u>	<u>\$ (275,834)</u>
Receipts Over (Under) Expenditures	37,551	(4,164)		
Unencumbered Cash, Beginning	<u>181,897</u>	<u>219,448</u>		
Unencumbered Cash, Ending	<u>\$ 219,448</u>	<u>\$ 215,284</u>		

## CITY OF SENECA, KANSAS

Schedule 2

**Meter Deposits Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
Meter Deposits	\$ 4,470	\$ 4,300	\$ 4,900	\$ (600)
Expenditures				
Meter Deposits Refunded	5,090	6,177	\$ 54,629	\$ (48,452)
Receipts Over (Under) Expenditures	(620)	(1,877)		
Unencumbered Cash, Beginning	52,732	52,112		
Unencumbered Cash, Ending	\$ 52,112	\$ 50,235		

## CITY OF SENECA, KANSAS

Schedule 2

**Sewer Utility Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Sewer Service	\$ 351,353	\$ 363,580	\$ 350,338	\$ 13,242
Miscellaneous	5,177	10,194	735	9,459
Penalty	25	43	10	33
Total Cash Receipts	<u>356,555</u>	<u>373,817</u>	<u>\$ 351,083</u>	<u>\$ 22,734</u>
Expenditures				
Personal Services	42,411	44,498	\$ 45,578	\$ (1,080)
Contractual Services	22,674	24,229	45,835	(21,606)
Commodities	8,670	4,187	7,519	(3,332)
Capital Outlay	14,667	689	312,400	(311,711)
Debt Service	-	128,359	140,000	(11,641)
Operating Transfer	57,300	56,300	56,300	-
Total Expenditures	<u>145,722</u>	<u>258,262</u>	<u>\$ 607,632</u>	<u>\$ (349,370)</u>
Receipts Over (Under) Expenditures	210,833	115,555		
Unencumbered Cash, Beginning	<u>179,774</u>	<u>390,607</u>		
Unencumbered Cash, Ending	<u>\$ 390,607</u>	<u>\$ 506,162</u>		

## CITY OF SENECA, KANSAS

Schedule 2

**Electric Utility Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Cash Receipts</b>				
Electric Service	\$ 2,893,513	\$ 2,874,800	\$ 3,038,500	\$ (163,700)
Franchise Fee	82,481	81,333	88,585	(7,252)
Miscellaneous	72,467	55,071	60,000	(4,929)
Penalties	7,117	7,744	7,056	688
Reimbursements	-	-	515	(515)
Interest	16,247	51,241	9,208	42,033
<b>Total Cash Receipts</b>	<b>3,071,825</b>	<b>3,070,189</b>	<b>\$ 3,203,864</b>	<b>\$ (133,675)</b>
<b>Expenditures</b>				
<b>Production</b>				
Contractual Services	\$ 1,866,599	\$ 1,852,422	\$ 2,022,720	\$ (170,298)
<b>Transmission and Distribution</b>				
Personal Services	287,548	304,890	312,435	(7,545)
Contractual Services	120,852	128,461	140,271	(11,810)
Commodities	59,769	50,118	94,980	(44,862)
Capital Outlay	5,042	360,119	2,575,989	(2,215,870)
<b>Administrative and General</b>				
Contractual Services	23,920	25,359	27,690	(2,331)
Commodities	6,205	7,493	14,200	(6,707)
Capital Outlay	47	-	-	-
<b>Non-Operating Expenditures</b>				
Operating Transfers	287,634	291,897	286,298	5,599
<b>Total Expenditures</b>	<b>2,657,616</b>	<b>3,020,759</b>	<b>\$ 5,474,583</b>	<b>\$ (2,453,824)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>414,209</b>	<b>49,430</b>		
<b>Unencumbered Cash, Beginning</b>	<b>2,801,529</b>	<b>3,215,738</b>		
<b>Unencumbered Cash, Ending</b>	<b>\$ 3,215,738</b>	<b>\$ 3,265,168</b>		

## CITY OF SENECA, KANSAS

Schedule 2

**Swimming Pool Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Gate Receipts	\$ 12,672	\$ 11,998	\$ 14,060	\$ (2,062)
Seasonal and Daily Passes	22,160	19,415	19,500	(85)
Concessions	10,136	9,154	10,500	(1,346)
Pool Rental	1,553	1,563	1,800	(237)
Swim Lessons	10,850	8,980	11,000	(2,020)
Operating Transfers	40,650	39,792	50,000	(10,208)
Total Cash Receipts	<u>98,021</u>	<u>90,902</u>	<u>\$ 106,860</u>	<u>\$ (15,958)</u>
Expenditures				
Personal Services	55,940	53,072	\$ 61,800	\$ (8,728)
Contractual Services	13,739	15,517	14,000	1,517
Commodities	26,258	18,552	24,000	(5,448)
Capital Outlay	1,412	1,444	12,580	(11,136)
Operating Transfers	-	3,013	-	3,013
Total Expenditures	<u>97,349</u>	<u>91,598</u>	<u>\$ 112,380</u>	<u>\$ (20,782)</u>
Receipts Over (Under) Expenditures	672	(696)		
Unencumbered Cash, Beginning	<u>24</u>	<u>696</u>		
Unencumbered Cash, Ending	<u>\$ 696</u>	<u>\$ -</u>		

## CITY OF SENECA, KANSAS

Schedule 2

**Sewer Capital Improvement Fund**  
**Schedule of Receipts and Expenditures (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Cash Receipts		
KDHE Loan Proceeds	\$ 1,322,454	\$ 35,341
Expenditures		
Capital Outlay	1,112,543	35,341
Receipts Over (Under) Expenditures	209,911	-
Unencumbered Cash, Beginning	(209,911)	-
Unencumbered Cash, Ending	\$ -	\$ -

## CITY OF SENECA, KANSAS

Schedule 2

**3<sup>rd</sup> Street Project Fund**  
**Schedule of Receipts and Expenditures (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers	\$ -	\$ -
Expenditures		
Debt Service	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	37,030	37,030
Unencumbered Cash, Ending	\$ 37,030	\$ 37,030

## CITY OF SENECA, KANSAS

Schedule 2

**Branch Street Project Fund**  
**Schedule of Receipts and Expenditures (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other	\$ -	\$ 32,368
Expenditures		
Bond Principal	80,000	80,000
Bond Interest	16,940	14,700
Total Expenditures	96,940	94,700
Receipts Over (Under) Expenditures	(96,940)	(62,332)
Unencumbered Cash, Beginning	294,541	197,601
Unencumbered Cash, Ending	\$ 197,601	\$ 135,269

## CITY OF SENECA, KANSAS

Schedule 2

**Law Enforcement Trust Fund**  
**Schedule of Receipts and Expenditures (Regulatory Basis)**  
**For the Year Ended December 31, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other	\$ -	\$ 3,815
Expenditures		
Other	-	-
Receipts Over (Under) Expenditures	-	3,815
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 3,815</u>

## CITY OF SENECA, KANSAS

Schedule 2

Cemetery Trust Fund  
 Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other	\$ -	\$ -	\$ -	\$ -
Expenditures				
Contractual Services	-	-	\$ 2,393	\$ (2,393)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	2,393	2,393		
Unencumbered Cash, Ending	\$ 2,393	\$ 2,393		

## CITY OF SENECA, KANSAS

Schedule 3

## Related Municipal Entity

## Seneca Free Library

## Schedule of Receipts and Expenditures (Regulatory Basis)

For the Year Ended December 31, 2019

(With Comparative Actual Total for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Aid	\$ 588	\$ 581
City Appropriations	120,531	120,933
Northeast Kansas Library	2,392	-
Contributions and Memorials	19,224	7,229
Grants	20,228	23,665
Interest and Dividends	360	484
Other	4,012	5,642
Total Cash Receipts	<u>167,334</u>	<u>158,534</u>
Expenditures		
Salaries	75,161	78,261
Payroll Taxes	5,882	6,146
Employee Retirement	4,621	4,991
Books, Subscriptions, Videos	26,114	27,538
Telephone and Utilities	4,024	3,725
Mileage and Travel	944	1,055
Office Supplies and Maintenance	2,892	2,464
Lawn Care and Repairs	2,482	1,456
Supplies	4,026	3,273
Adult and Children's Programming	2,613	2,852
Technology	3,528	8,164
Insurance	968	966
Capital Outlay	44,170	5,534
Fire Alarm Maintenance	844	700
Other	10,462	15,038
Total Expenditures	<u>188,731</u>	<u>162,163</u>
Receipts Over (Under) Expenditures	(21,397)	(3,629)
Unencumbered Cash, Beginning	<u>108,957</u>	<u>87,560</u>
Unencumbered Cash, Ending	<u>\$ 87,560</u>	<u>\$ 83,931</u>