

CITY OF ANTHONY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2018

CITY OF ANTHONY, KANSAS
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 For the Year Ended December 31, 2018

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Hays, Kansas 67601-4465

Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the Mayor and City Commission
City of Anthony, Kansas
Anthony, Kansas

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

Management's Responsibility for the Financial 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from 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, the financial statement is prepared by **City of Anthony, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of

accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters 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 **City of Anthony, 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 **City of Anthony, 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

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 summary of regulatory basis 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 basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **City of Anthony, Kansas** as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated July 30, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (Schedule 2 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 2017 comparative information is the responsibility of management and was

derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN AND BALL, CHTD.

Certified Public Accountants

September 3, 2019

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

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 Categories							
General Fund	\$ 250,516	-	1,426,480	1,212,687	464,309	113,593	577,902
Special Purpose Funds							
Airport Fund	159,747	-	239,924	294,524	105,147	16,894	122,041
Employee Benefits Fund	115,819	-	523,204	568,603	70,420	13,939	84,359
Library Fund	-	-	70,912	67,600	3,312	-	3,312
Special Parks and Recreation Fund	16,207	-	4,681	5,616	15,272	3,279	18,551
Special Street and Highway Fund	105,251	-	58,614	140,678	23,187	14	23,201
Industrial Development Fund	42,235	-	787	3,965	39,057	141	39,198
Recreation Fund	24,075	-	147,897	136,395	35,577	2,037	37,614
Municipal Equipment Reserve Fund	75,647	-	62,479	45,954	92,172	-	92,172
Downtown Revitalization Loan Fund	63,698	-	766	-	64,464	-	64,464
Capital Improvements Fund	734,687	-	501,182	584,104	651,765	135,596	787,361
Transient Guest Tax Fund	8,434	-	22,577	23,084	7,927	-	7,927
Bond and Interest Funds							
Bond and Interest Fund	7,787	-	61,911	53,756	15,942	-	15,942
Series 2010 GO Bond Debt Service Fund	16,503	-	25,200	26,694	15,009	-	15,009
Water Debt Service Fund	183,448	-	182,509	199,460	166,497	-	166,497
WWTF Loan Fund	248,150	-	341,862	341,865	248,147	-	248,147
Series 2013 Electric Bond Debt Service Reserve Fund	2,422	-	-	-	2,422	-	2,422
Series 2013 Water Bond Debt Service Reserve Fund	96,233	-	19,910	-	116,143	-	116,143
Series 2017 Electric Bond Fund	30,723	-	212,171	212,170	30,724	-	30,724
Series 2017 Electric Bond Debt Service Reserve Fund	214,898	-	-	-	214,898	-	214,898
Series 2017 Electric Bond Issuance Reserve Fund	13,524	-	-	-	13,524	-	13,524
Series 2018 Sirens Debt Service Fund	-	-	44,751	44,751	-	-	-
Series 2018 Sirens Improvement Fund	-	-	78,500	78,500	-	-	-
Capital Project Funds							
Sewer Lagoon Project Fund	(38,653)	-	38,753	100	-	-	-
Trust Funds							
Wayne Dennis Fund	754,433	-	15,030	9,515	759,948	-	759,948
Public Relief Fund	27,375	-	210	149	27,436	-	27,436
Business Funds							
Electric Utility Fund	1,326,746	-	5,028,978	4,883,141	1,472,583	235,822	1,708,405
Sewage Utility Fund	195,687	-	643,700	590,622	248,765	14,099	262,864
Water Utility Fund	78,318	-	872,700	816,925	134,093	43,152	177,245

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

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Electric System Reserve Fund	\$ 485,000	-	575,017	-	1,060,017	-	1,060,017
Electric System Equipment Replacement Fund	541,752	-	732,384	256,922	1,017,214	1,200,246	2,217,460
Sewer System Reserve Fund	80,000	-	-	-	80,000	-	80,000
Sewer Equipment Replacement Fund	6,454	-	-	-	6,454	-	6,454
Wastewater Lagoon Cleaning Fund	126,700	-	10,800	-	137,500	-	137,500
Water Reserve Fund	200,753	-	645	100,000	101,398	-	101,398
Water Equipment Replacement Fund	67,962	-	-	-	67,962	-	67,962
Total Primary Government	6,262,531	-	11,944,534	10,697,780	7,509,285	1,778,812	9,288,097
Related Municipal Entity							
Public Library - General Fund	1,028,111	-	103,333	166,998	964,446	49	964,495
Total Primary Government (Excluding Agency Funds)	\$ 7,290,642	-	12,047,867	10,864,778	8,473,731	1,778,861	10,252,592

Composition of Cash

Checking Accounts	\$ 4,505,959
Savings Accounts	773,135
Money Market Accounts	2,228,889
Petty Cash	6,900
Certificates of Deposit	1,841,992
Total Primary Government	9,356,875
Total Related Municipal Entity - Library	964,495
Total Primary Government	10,321,370
Agency Funds per Schedule 3	(68,778)
Total Primary Government (Excluding Agency Funds)	\$ 10,252,592

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

CITY OF ANTHONY, KANSAS
Notes to Financial Statements
December 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

City of Anthony, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from those estimates.

Financial Reporting Entity

The City is a municipal corporation governed by an elected five-member commission. This financial statement presents the City (the municipality) and its related municipal entity, Anthony Public Library, shown below. The related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents. This financial statement does not include the related municipal entity, Anthony Housing Authority, shown below.

Anthony 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.

Anthony Housing Authority

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 by contacting the housing authority's office.

The City is the primary government as defined in GASB #61. The City commission is elected by the public. The commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

Basis of Presentation – Fund Accounting

The accounts of the City are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following categories of funds comprise the financial activities of the City for the year ended December 31, 2018.

Regulatory Basis Fund Types

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

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revenue 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 the acquisition or construction of major capital facilities or equipment.

Trust Fund – 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.).

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

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

Basis of Accounting

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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.

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the City are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor

CITY OF ANTHONY, KANSAS
Notes to Financial Statements
December 31, 2018

distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the City for special purposes.

Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – 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:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There are no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

CITY OF ANTHONY, KANSAS
Notes to Financial Statements
December 31, 2018

document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Municipal Equipment Reserve Fund, Downtown Revitalization Loan Fund, Capital Improvements Fund, and Transient Guest Tax 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.

NOTE 3 – DEPOSITS AND INVESTMENTS

City of Anthony, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

K.S.A. 12-1225(h) authorizes the Public Library to invest private gift monies in the manner to best serve the interest of the Library.

The Public Library's investments are subject to credit risk and are recorded at fair value. As of December 31, 2018, the Public Library had the following investments:

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Money Market	\$ 1,775	1,775	N/A
Stocks	30,021	30,021	N/A
Mutual Funds	338,377	338,377	N/A

Concentration of Credit Risk

State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The Public Library's allocation of investments at December 31, 2018, was as follows:

Investments	Percentage of Investments
Money Market	1%
Stocks	8%
Mutual Funds	91%

CITY OF ANTHONY, KANSAS
Notes to Financial Statements
December 31, 2018

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 does not use "peak periods". All deposits were legally secured at December 31, 2018.

At December 31, 2018, the City's carrying amount of deposits was \$9,356,875 and the bank balance was \$9,373,277. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$1,004,000 was covered by federal depository insurance and \$8,369,277 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

At December 31, 2018, the Public Library's carrying amount of deposits was \$594,322 and the bank balance was \$597,247. The bank balance was held by two banks. Of the bank balance, \$271,134 was covered by federal depository insurance and \$326,113 was collateralized with securities held by the pledging financial institutions' agents in the Public Library'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. The City had no investments at December 31, 2018.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of Anthony, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2018 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Improvements Fund	K.S.A. 12-1,118	\$ 105,119
General Fund	Municipal Equipment Reserve Fund	K.S.A. 12-1,117	53,004
Transient Guest Tax Fund	Capital Improvements Fund	K.S.A. 12-1,118	23,084
Water Utility Fund	Water Debt Service Fund	K.S.A. 12-825d	182,509
Water Utility Fund	Series 2013 Water Bond Debt Service Reserve Fund	K.S.A. 12-825d	19,910
Water Utility Fund	Capital Improvements Fund	K.S.A. 12-1,118	4,983
Water Utility Fund	General Fund	K.S.A. 12-825d	39,150
Electric Utility Fund	Capital Improvements Fund	K.S.A. 12-1,118	50,000
Electric Utility Fund	Electric System Equipment Replacement Fund	K.S.A. 12-825d	732,384
Electric Utility Fund	General Fund	K.S.A. 12-825d	189,561
Electric Utility Fund	Electric System Reserve Fund	K.S.A. 12-825d	575,017
Sewage Utility Fund	WWTF Loan Fund	K.S.A. 14-568	341,862
Sewage Utility Fund	Wastewater Lagoon Cleaning Fund	K.S.A. 14-568	10,800
Sewage Utility Fund	General Fund	K.S.A. 12-825d	29,250

CITY OF ANTHONY, KANSAS
Notes to Financial Statements
December 31, 2018

Sewage Utility Fund	Capital Improvements Fund	K.S.A. 12-1,118	\$ 5,000
Recreation Fund	Capital Improvements Fund	K.S.A. 12-1,118	15,021
Recreation Fund	Series 2010 GO Bond Debt Service Fund	Comm. Approved	25,200
Electric System Equipment Replacement Fund	Series 2018 Sirens Debt Service Fund	Comm. Approved	44,751
Electric System Equipment Replacement Fund	Series 2017 Electric Bond Fund	Comm. Approved	212,171
Water Reserve Fund	Water Utility Fund	K.S.A. 12-825d	100,000

NOTE 5 – CAPITAL PROJECTS

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

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Electric System	\$ 5,135,000	5,135,000

NOTE 6 – LITIGATION

City of Anthony, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the City.

NOTE 7 – RISK MANAGEMENT

City of Anthony, Kansas carries commercial insurance for risks of loss, including property, law enforcement, general liability, workers' compensation, inland marine, automobile, umbrella, linebacker, output, cybersolution and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Anthony Public Library carries commercial insurance for risks of loss, including property, general liability, workers' compensation, inland marine, automobile, electronic data processing and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – GRANTS AND SHARED REVENUES

City of Anthony, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

CITY OF ANTHONY, KANSAS
Notes to Financial Statements
December 31, 2018

NOTE 9 – DEFERRED COMPENSATION PLAN

City of Anthony, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The City is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

City of Anthony, Kansas 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 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the City were \$126,474 for the year ended December 31, 2018.

At December 31, 2018, contributions to the pension plan from the Public Library were \$2,088.

Net Pension Liability

At December 31, 2018, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,162,853. 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.

CITY OF ANTHONY, KANSAS
Notes to Financial Statements
December 31, 2018

At December 31, 2018, Anthony Public Library's proportionate share of the collective net pension liability reported by KPERS was \$26,496. 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 Library's proportion of the net pension liability was based on the ratio of the Library's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **City of Anthony, Kansas** 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 of 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, 2018.

NOTE 12 – COMPENSATED ABSENCES

Paid Time Off

Paid time off shall be earned for continuous service beginning with the most recent date of employment. No more than 360 hours of accrued paid time off may be carried over from one calendar year to the next. Full-time employees accrue paid time off according to the following schedule:

Years Worked	Amount Earned Per Month
0-4	16 hours/month
5-9	18 hours/month
10-14	20 hours/month
15-19	22 hours/month
20+	24 hours/month

Part-time employees who work at least 20 hours or more per week shall earn paid time off at the rate of eight hours for each month of employment. Seasonal and temporary employees shall not earn paid time off.

Upon termination, employees shall be compensated for all earned but unused paid time off up to 240 hours at their final rate of pay, provided that the employee separated in good standing from the City. The

CITY OF ANTHONY, KANSAS
Notes to Financial Statements
December 31, 2018

potential liability for paid time off at December 31, 2018 was \$149,558. This is reflected in the financial statement.

Anthony Public Library’s compensated absences policy allows salaried employees to earn three weeks of paid time off a year. Hourly employees are not offered any paid time off benefits. No accrued paid time off can be carried over from one calendar year to the next.

Short-Term Disability Leave

Full-time employees shall earn 40 hours of short-term disability leave January 1st of each year. Part-time employees who are employed to work not less than 20 hours per week shall receive 20 hours of short-term disability leave January 1st of each year. No employee may accrue more than 1,440 hours of short-term disability leave. After accumulating 1,440 hours of short-term disability leave, an employee shall not be credited with additional short-term disability leave but instead shall be credited with one hour of pay for each month in which he or she retains the 1,440 hours of credit. The pay credits shall be accumulated during the year and shall be paid to the employee at the last pay period of the year. At retirement those employees who accumulated at least 240 hours will be paid 1/3 of that accumulated leave. The potential liability for short-term disability leave at December 31, 2018 was \$234,286. This is not reflected in the financial statement.

Anthony Public Library does not include any short-term disability leave as a benefit to any of its employees.

NOTE 13 – DEBT RESTRICTIONS AND COVENANTS

Water System Revenue Bonds

During the year ended December 31, 2013, the City issued Water Utility System Revenue Bonds in the amount of \$4,998,000. The bonds were issued for the purpose of providing funds to pay for costs of acquiring, constructing, reconstructing, altering, repairing, improving or enlarging the water utility system of the City.

In connection with the bond issue, the City has made certain covenants and agreements to provide for the payment and security thereof. Under the terms of City Ordinance No. S-241, the City is required to meet certain requirements for “net revenues”, bond reserve accounts, rate covenants, tax covenants, depreciation and replacement reserves, and bond and interest payment accounts.

For the year ended December 31, 2018, the System had “net revenues”, as computed under the bond resolution, in the amount of \$184,218. Thus, net revenues were in excess of the 110% of the debt service requirement in the bond resolution.

The following schedule presents the computation of “net revenues” in accordance with the resolution.

Water Utility Fund	
Revenues	\$ 872,700
Expenditures	816,925
Lake Maintenance	(100,902)
Transfers Out to Reserve Funds	(246,552)
Total Expenditures	469,471

CITY OF ANTHONY, KANSAS
Notes to Financial Statements
December 31, 2018

Net Revenues	403,229
Debt Service Requirement for 2018	199,101
Additional 10% obligation	\$ 19,910
Total "Net Revenue" covenant obligation	219,011
Operational Revenue Exceeding Rate	
Covenant Net Revenues	\$ 184,218

Electric System Revenue Bonds

During the year ended December 31, 2017, the City issued Electric Utility System Revenue Bonds in the amount of \$3,000,000. The bonds were issued for the purpose of providing funds to pay for costs of acquiring, constructing, and installation of new 138kV interconnect, 25 kV tie line and power plant improvements, including necessary substation and transformer improvements, site and right-of-way, engineering, materials, labor and all improvements appurtenant thereto of the electric utility system of the City.

In connection with the bond issue, the City has made certain covenants and agreements to provide for the payment and security thereof. Under the terms of City Ordinance No. S-277, the City is required to meet certain requirements for "net revenues", bond reserve accounts, rate covenants, tax covenants, depreciation and replacement reserves, and bond and interest payment accounts.

For the year ended December 31, 2018, the City is in compliance with the debt service requirements of the bond resolution.

KDHE Wastewater Treatment Loan

City of Anthony, Kansas entered into a loan agreement with the Kansas Department of Health and Environment to fund improvements to the sewer treatment plant in the amount of \$3,645,107, of which \$1,247,594 has been forgiven by the Kansas Department of Health and Environment. The loan agreement requires that the City provide for the repayment of this loan by providing dedicated funds. The City is in compliance with this requirement as of December 31, 2018 as it is providing dedicated funds through a combination of sewer rates and fees charged and from a general obligation bond levy.

NOTE 14 – REVITALIZATION AND INDUSTRIAL DEVELOPMENT LOANS

The City and the Industrial Development Board make loans to businesses within the **City of Anthony, Kansas**. These loans are for businesses in a designated downtown area for the purpose of building improvements. Up to 80% of the total loan for the business can be financed through the Industrial Development Board. The Downtown Committee reviews the loans and determines the amount of collateral needed. These loans have maturities of 15 years and interest rates ranging from 1% to 4.37%.

A lease purchase agreement was approved for the Anthony Golf Club to assist in the purchase of a mower and pluggger. This is a five year lease that was entered into on March 3, 2015. The lease has an interest rate of 1.10%. The first payment of \$4,133 was due March 3, 2016 and each year thereafter until paid in full. The balance of the lease at December 31, 2018 was \$8,732.

A promissory note was approved for the Anthony Golf Club to assist in upgrades of the irrigation system. This is a 15 year note that was entered into on December 15, 2015. The lease has an interest rate of 1%. The first payment of \$4,616 was due August 1, 2016 and each year thereafter until paid in full. On June

CITY OF ANTHONY, KANSAS
Notes to Financial Statements
December 31, 2018

20, 2017, commission agreed to the Promissory Note Agreement No. 1 amendment to adjust the original balance of the note to the actual amount borrowed. The balance of the note at December 31, 2018 was \$41,866.

NOTE 15 – LONG-TERM DEBT

City of Anthony, Kansas has the following types of long-term debt.

General Obligation Bonds

In 2008, the City issued \$255,000 in Main Trafficway Project Bonds – Series 2008 for the purpose of providing funds for main traffic way improvements.

In 2009, the City issued \$355,000 in Series 2009A Bonds for the purpose of sewer line, street, and tennis court improvements.

In 2010, the City issued \$280,000 in Series 2010A Bonds for the purpose of swimming pool improvements.

In 2018, the City issued \$43,500 in Series 2018B Bonds for the purpose of installation of a storm siren.

Revenue Bonds

In 2013, the City issued \$4,998,000 in Series 2013 Water Utility System Revenue Bonds for the purpose of water utility system improvements.

In 2017, the City issued \$3,000,000 in Series 2017 Electric Utility System Revenue Bonds for the purpose of acquiring, contracting and installing new lines and power plant improvements.

KDOT Agreement

In 2013, the City entered into an agreement with the Kansas Department of Transportation for \$489,000 for the purpose of the City's 25% share of project number 39 U-0170-01, surfacing.

KDHE Loans

On December 30, 1999, the City entered into a revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the State of Kansas for \$1,885,432 for the purpose of wastewater treatment improvements.

On December 31, 2008, the City entered into a revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the State of Kansas for \$313,713 for the purpose of wastewater treatment improvements. On April 8, 2015, the City amended the revolving loan agreement with the Kansas Department of Health and Environment increasing the loan amount to \$2,397,513. As of December 31, 2018, \$3,151,168 has been advanced on the loan as the project is not complete at year end. A total of \$1,247,594 has been forgiven on this loan.

Lease Obligations

The City has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

CITY OF ANTHONY, KANSAS
Notes to Financial Statements
December 31, 2018

Changes in long-term liabilities for the City 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 2008 - Main Trafficway Project	3.50 - 4.25%	2008	\$ 255,000	2023	\$ 130,000	-	(20,000)	110,000	5,465
Series 2009A - Sunrise Addition and Tennis Court	3.45 - 5.40%	2009	355,000	2024	180,000	-	(20,000)	160,000	8,290
Series 2010A - Pool	3.25 - 4.15%	2010	280,000	2025	170,000	-	(20,000)	150,000	6,694
Series 2018B	3.25%	2018	43,500	2028	-	43,500	(43,500)	-	1,251
Total General Obligation Bonds					<u>480,000</u>	<u>43,500</u>	<u>(103,500)</u>	<u>420,000</u>	<u>21,700</u>
Revenue Bonds									
Series 2013 Water Utility System Revenue Bonds	2.50%	2013	4,998,000	2053	4,690,086	-	(81,849)	4,608,237	117,251
Series 2017 Electric Utility System Revenue Bonds	2.20-5.00%	2017	3,000,000	2037	3,000,000	-	(60,000)	2,940,000	152,170
Total Revenue Bonds					<u>7,690,086</u>	<u>-</u>	<u>(141,849)</u>	<u>7,548,237</u>	<u>269,421</u>
KDOT Agreement									
KDOT Klink Project	0.00%	2013	489,000	2018	81,500	-	(81,500)	-	-
KDHE Loans									
KDHE Project No. C20-1212-01	3.49%	1999	1,885,432	2021	500,248	-	(118,648)	381,600	15,258
KDHE Project No. C20-1775-01	3.13%	2008	2,397,513	2030	1,576,948	37,881	(171,692)	1,443,137 *	32,287
Total KDHE Loans					<u>2,077,196</u>	<u>37,881</u>	<u>(290,340)</u>	<u>1,824,737</u>	<u>47,545</u>
Capital Leases									
2012 Crimson Legend Custom Cab Pumper Fire Truck	3.50%	2012	200,000	2022	96,988	-	(20,667)	76,321	3,065
Caterpillar 120M2 Road Grader	2.90%	2013	172,200	2018	158,300	-	(158,300)	-	-
Caterpillar 120M2 Road Grader	3.55%	2018	162,834	2023	-	162,834	-	162,834	-
2013 Schwarze Street Sweeper	3.25%	2014	130,000	2018	32,246	-	(27,565)	4,681	640
2017 Police Explorer	2.00%	2017	20,624	2020	15,584	-	(6,840)	8,744	249
Caterpillar 420FIT Backhoe Loader	2.70%	2015	97,300	2020	76,729	-	(6,991)	69,738	1,896
Total Capital Leases					<u>379,847</u>	<u>162,834</u>	<u>(220,363)</u>	<u>322,318</u>	<u>5,850</u>
Total Contractual Indebtedness					<u>\$ 10,708,629</u>	<u>244,215</u>	<u>(837,552)</u>	<u>10,115,292</u>	<u>344,516</u>

*As of December 31, 2018 the City has expended \$1,443,137. The City is authorized to expend up to \$1,984,184 which is reflected in the KDHE loans on the maturity schedule.

CITY OF ANTHONY, KANSAS
Notes to Financial Statements
December 31, 2018

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

	YEAR											Total
	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2038	2039-2043	2044-2048	2049-2053	
Principal												
General Obligation Bonds	\$ 65,000	65,000	65,000	70,000	75,000	80,000						420,000
Revenue Bonds	198,896	205,993	213,143	220,346	227,605	1,213,932	1,389,494	1,413,676	722,602	817,558	924,992	7,548,237
KDHE Loans	145,790	150,403	155,153	160,048	165,097	905,981	301,713	-	-	-	-	1,984,184
Capital Leases	70,787	117,790	55,412	43,450	34,879	-	-	-	-	-	-	322,318
Total Principal	480,473	539,186	488,708	493,844	502,581	2,199,913	1,691,207	1,413,676	722,602	817,558	924,992	10,274,739
Interest												
General Obligation Bonds	18,170	15,665	12,830	15,993	5,473							68,131
Revenue Bonds	213,654	206,094	199,144	192,878	186,394	840,566	645,062	431,323	272,906	177,950	89,242	3,455,213
KDHE Loans	68,358	59,802	50,960	41,002	38,356	104,314	8,705	-	-	-	-	371,498
Capital Leases	9,184	6,276	3,883	2,000	683	-	-	-	-	-	-	22,027
Total Interest	309,366	287,837	266,817	251,873	230,907	944,880	653,768	431,323	272,906	177,950	89,242	3,916,868
Total Principal and Interest	\$ 789,839	827,023	755,525	745,717	733,487	3,144,792	2,344,974	1,844,999	995,508	995,508	1,014,234	14,191,607

CITY OF ANTHONY, KANSAS

Regulatory-Required Supplementary Information

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Categories					
General Fund	\$ 1,510,479	-	1,510,479	1,212,687	(297,792)
Special Revenue Funds					
Airport Fund	1,151,960	-	1,151,960	294,524	(857,436)
Employee Benefits Fund	646,775	-	646,775	568,603	(78,172)
Library Fund	67,600	-	67,600	67,600	-
Special Parks and Recreation Fund	12,886	-	12,886	5,616	(7,270)
Special Street and Highway Fund	142,128	-	142,128	140,678	(1,450)
Industrial Development Fund	10,475	-	10,475	3,965	(6,510)
Recreation Fund	94,240	52,720	146,960	136,395	(10,565)
Debt Service Fund					
Bond and Interest Fund	55,757	-	55,757	53,756	(2,001)
Business Funds					
Electric Utility Fund	6,133,963	-	6,133,963	4,883,141	(1,250,822)
Sewage Utility Fund	670,314	-	670,314	590,622	(79,692)
Water Utility Fund	919,523	-	919,523	816,925	(102,598)

CITY OF ANTHONY, KANSAS
General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 702,968	761,703	737,529	24,174
Intergovernmental	17,520	17,532	17,545	(13)
State of Kansas - Liquor Tax	5,031	4,681	5,904	(1,223)
Local Retail Sales Tax	195,537	182,568	200,000	(17,432)
Fines and Fees	22,437	19,400	26,850	(7,450)
Charges for Service	39,600	39,600	39,600	-
Interest	33,297	41,233	13,000	28,233
Building Rent	1,750	940	2,000	(1,060)
Franchise Fees	47,527	57,473	45,000	12,473
Licenses and Permits	6,123	7,320	6,000	1,320
Reimbursements	57,826	35,731	20,000	15,731
Miscellaneous	9,039	43,593	7,500	36,093
Transfers in	241,766	257,961	276,475	(18,514)
Neighborhood Revitalization Rebate	(54,059)	(43,255)	(47,329)	4,074
Total Receipts	<u>1,326,362</u>	<u>1,426,480</u>	<u>1,350,074</u>	<u>76,406</u>
Expenditures				
General Administration	75,354	100,679	119,150	(18,471)
Streets	255,322	231,677	274,355	(42,678)
Planning and Zoning	6,243	5,408	10,700	(5,292)
Police	399,847	394,892	428,864	(33,972)
Fire	95,813	83,720	78,733	4,987
Golf Course	41,156	41,260	44,000	(2,740)
Building Maintenance	3,599	-	10,000	(10,000)
Park	13,338	13,320	19,360	(6,040)
Tree Board	2,629	1,040	3,000	(1,960)
Sales Tax to Hospital	195,537	182,568	200,000	(17,432)
Principal	-	-	2,000	(2,000)
Interest	9,070	-	-	-
Transfers Out	130,822	158,123	159,912	(1,789)
Cash Forward	-	-	160,405	(160,405)
Total Expenditures	<u>1,228,730</u>	<u>1,212,687</u>	<u>1,510,479</u>	<u>(297,792)</u>
Receipts Over (Under) Expenditures	97,632	213,793		
Unencumbered Cash - Beginning	<u>152,884</u>	<u>250,516</u>		
Unencumbered Cash - Ending	\$ <u>250,516</u>	<u>464,309</u>		

CITY OF ANTHONY, KANSAS
Airport Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 16,759	26,671	25,497	1,174
Gas Sales	15,703	20,140	15,000	5,140
Lease and Rental Income	15,391	13,741	-	13,741
State Grant	25,839	125,411	990,000	(864,589)
Miscellaneous	286	55,543	6,000	49,543
Neighborhood Revitalization Rebate	(1,030)	(1,582)	(1,730)	148
Total Receipts	<u>72,948</u>	<u>239,924</u>	<u>1,034,767</u>	<u>(794,843)</u>
Expenditures				
Personal Services	2,950	2,709	4,850	(2,141)
Contractual Services	20,610	59,402	21,110	38,292
Commodities	18,700	82,376	26,000	56,376
Capital Outlay	122,200	150,037	1,100,000	(949,963)
Transfers Out	20,000	-	-	-
Total Expenditures	<u>184,460</u>	<u>294,524</u>	<u>1,151,960</u>	<u>(857,436)</u>
Receipts Over (Under) Expenditures	(111,512)	(54,600)		
Unencumbered Cash - Beginning	<u>271,259</u>	<u>159,747</u>		
Unencumbered Cash - Ending	\$ <u>159,747</u>	<u>105,147</u>		

CITY OF ANTHONY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 147,138	154,200	144,737	9,463
Employee Contributions	111,329	112,750	120,000	(7,250)
Employer Contributions	255,996	262,848	280,000	(17,152)
Miscellaneous	107	1,756	-	1,756
Neighborhood Revitalization Rebate	-	(8,350)	(9,136)	786
Total Receipts	<u>514,570</u>	<u>523,204</u>	<u>535,601</u>	<u>(12,397)</u>
Expenditures				
Social Security	35,907	37,521	39,000	(1,479)
Health and Life Insurance	448,222	471,502	542,750	(71,248)
Retirement	43,393	49,780	53,000	(3,220)
Miscellaneous	1,602	1,879	25	1,854
Workers Compensation	8,050	7,921	12,000	(4,079)
Total Expenditures	<u>537,174</u>	<u>568,603</u>	<u>646,775</u>	<u>(78,172)</u>
Receipts Over (Under) Expenditures	(22,604)	(45,399)		
Unencumbered Cash - Beginning	<u>138,423</u>	<u>115,819</u>		
Unencumbered Cash - Ending	\$ <u>115,819</u>	<u>70,420</u>		

CITY OF ANTHONY, KANSAS
Library Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 69,483	75,151	72,238	2,913
Neighborhood Revitalization Rebate	(5,278)	(4,239)	(4,638)	399
Total Receipts	64,205	70,912	<u>67,600</u>	<u>3,312</u>
Expenditures				
Appropriations to Library Board	64,205	67,600	<u>67,600</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	3,312		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	3,312		

CITY OF ANTHONY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State of Kansas - Liquor Tax	\$ 5,031	4,681	5,903	(1,222)
Reimbursements	-	-	300	(300)
Total Receipts	<u>5,031</u>	<u>4,681</u>	<u>6,203</u>	<u>(1,522)</u>
Expenditures				
Personal Services	-	-	1,000	(1,000)
Contractual Services	7,892	616	2,000	(1,384)
Commodities	-	-	7,000	(7,000)
Capital Outlay	-	5,000	2,886	2,114
Total Expenditures	<u>7,892</u>	<u>5,616</u>	<u>12,886</u>	<u>(7,270)</u>
Receipts Over (Under) Expenditures	(2,861)	(935)		
Unencumbered Cash - Beginning	<u>19,068</u>	<u>16,207</u>		
Unencumbered Cash - Ending	\$ <u>16,207</u>	<u>15,272</u>		

CITY OF ANTHONY, KANSAS
Special Street and Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State of Kansas Fuel Tax	\$ 58,748	58,614	59,510	(896)
Expenditures				
Personal Services	11,213	10,168	10,700	(532)
Contractual Services	81,500	100,510	81,500	19,010
Commodities	9,220	-	15,000	(15,000)
Capital Outlay	-	30,000	34,928	(4,928)
Transfers Out	26,000	-	-	-
Total Expenditures	127,933	140,678	142,128	(1,450)
Receipts Over (Under) Expenditures	(69,185)	(82,064)		
Unencumbered Cash - Beginning	174,436	105,251		
Unencumbered Cash - Ending	\$ 105,251	23,187		

CITY OF ANTHONY, KANSAS
Industrial Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 296	287	-	287
Reimbursements	28,900	500	100	400
Total Receipts	29,196	787	<u>100</u>	<u>687</u>
Expenditures				
Contractual Services	671	3,965	<u>10,475</u>	<u>(6,510)</u>
Receipts Over (Under) Expenditures	28,525	(3,178)		
Unencumbered Cash - Beginning	13,710	42,235		
Unencumbered Cash - Ending	\$ <u>42,235</u>	<u>39,057</u>		

CITY OF ANTHONY, KANSAS
Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 53,433	57,699	55,621	2,078
Swimming Pool Receipts	14,533	16,359	-	16,359
Concession Receipts	6,144	6,358	-	6,358
Program Receipts	25,623	19,729	-	19,729
Donations	5,443	1,835	-	1,835
Reimbursements	5,596	8,439	-	8,439
Pool Improvement Charge	40,647	40,744	42,000	(1,256)
Neighborhood Revitalization Rebate	(4,064)	(3,266)	(3,571)	305
Total Receipts	<u>147,355</u>	<u>147,897</u>	<u>94,050</u>	<u>53,847</u>
Expenditures				
Personal Services	33,940	41,587	-	41,587
Contractual Services	23,255	22,170	-	22,170
Commodities	17,931	19,524	190	19,334
Appropriations	-	-	52,050	(52,050)
Warrior Football	7,707	12,893	-	12,893
Transfers Out	40,672	40,221	42,000	(1,779)
(a) Adjustment for Qualifying Budget Credits	-	-	52,720	(52,720)
Total Expenditures	<u>123,505</u>	<u>136,395</u>	<u>146,960</u>	<u>(10,565)</u>
Receipts Over (Under) Expenditures	23,850	11,502		
Unencumbered Cash - Beginning	<u>225</u>	<u>24,075</u>		
Unencumbered Cash - Ending	\$ <u>24,075</u>	\$ <u>35,577</u>		
(a) Adjustment for Qualifying Budget Credits				
Program Receipts Over Amount Budgeted		\$ 42,446		
Donations Over Amount Budgeted		1,835		
Reimbursements Over Amount Budgeted		8,439		
		<u>\$ 52,720</u>		

CITY OF ANTHONY, KANSAS
Municipal Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	\$ 3,828	9,475
Transfers In	19,206	53,004
Total Receipts	23,034	62,479
Expenditures		
Capital Outlay	21,055	45,954
Receipts Over (Under) Expenditures	1,979	16,525
Unencumbered Cash - Beginning	73,668	75,647
Unencumbered Cash - Ending	\$ 75,647	92,172

CITY OF ANTHONY, KANSAS
Downtown Revitalization Loan Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Repayments	\$ 1,533	766
Expenditures	-	-
Receipts Over (Under) Expenditures	1,533	766
Unencumbered Cash - Beginning	62,165	63,698
Unencumbered Cash - Ending	\$ 63,698	64,464

CITY OF ANTHONY, KANSAS
Capital Improvements Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	\$ 17,395	58,667
Federal Aid	-	239,308
Transfers In	260,233	203,207
Total Receipts	277,628	501,182
Expenditures		
Capital Outlay	230,792	584,104
Receipts Over (Under) Expenditures	46,836	(82,922)
Unencumbered Cash - Beginning	687,851	734,687
Unencumbered Cash - Ending	\$ 734,687	651,765

CITY OF ANTHONY, KANSAS
Transient Guest Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transient Guest Tax	\$ 17,106	22,577
Expenditures		
Capital Outlay	5,314	-
Transfers Out	23,910	23,084
Total Expenditures	<u>29,224</u>	<u>23,084</u>
Receipts Over (Under) Expenditures	(12,118)	(507)
Unencumbered Cash - Beginning	<u>20,552</u>	<u>8,434</u>
Unencumbered Cash - Ending	\$ <u><u>8,434</u></u>	<u><u>7,927</u></u>

CITY OF ANTHONY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 47,613	60,796	59,669	1,127
Special Assessments	1,723	4,690	-	4,690
Neighborhood Revitalization Rebate	(3,633)	(3,575)	(3,912)	337
Total Receipts	<u>45,703</u>	<u>61,911</u>	<u>55,757</u>	<u>6,154</u>
Expenditures				
Principal	27,115	40,000	40,000	-
Interest	10,800	13,755	13,755	-
Commissions and Postage	1	1	2	(1)
Cash Basis Reserve	-	-	2,000	(2,000)
Total Expenditures	<u>37,916</u>	<u>53,756</u>	<u>55,757</u>	<u>(2,001)</u>
Receipts Over (Under) Expenditures	<u>7,787</u>	<u>8,155</u>		
Unencumbered Cash - Beginning	<u>-</u>	<u>7,787</u>		
Unencumbered Cash - Ending	\$ <u>7,787</u>	<u>15,942</u>		

CITY OF ANTHONY, KANSAS
Series 2010 GO Bond Debt Service Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 23,243	25,200
Expenditures		
Principal	20,000	20,000
Interest	7,345	6,694
Total Expenditures	<u>27,345</u>	<u>26,694</u>
Receipts Over (Under) Expenditures	(4,102)	(1,494)
Unencumbered Cash - Beginning	<u>20,605</u>	<u>16,503</u>
Unencumbered Cash - Ending	<u>\$ 16,503</u>	<u>15,009</u>

CITY OF ANTHONY, KANSAS
Water Debt Service Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 199,101	182,509
Expenditures		
Principal	79,853	81,849
Interest	119,248	117,251
Miscellaneous	-	360
Total Expenditures	<u>199,101</u>	<u>199,460</u>
Receipts Over (Under) Expenditures	-	(16,951)
Unencumbered Cash - Beginning	<u>183,448</u>	<u>183,448</u>
Unencumbered Cash - Ending	<u>\$ 183,448</u>	<u>166,497</u>

CITY OF ANTHONY, KANSAS
WWTF Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 325,802	341,862
Expenditures		
Principal	156,835	290,340
Interest and Fees	60,947	51,525
Total Expenditures	217,782	341,865
Receipts Over (Under) Expenditures	108,020	(3)
Unencumbered Cash - Beginning	140,130	248,150
Unencumbered Cash - Ending	\$ 248,150	248,147

CITY OF ANTHONY, KANSAS
Series 2013 Electric Bond Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 65,093	-
Expenditures		
Transfers Out	75,782	-
Receipts Over (Under) Expenditures	(10,689)	-
Unencumbered Cash - Beginning	10,689	-
Unencumbered Cash - Ending	\$ -	-

CITY OF ANTHONY, KANSAS
Series 2013 Electric Bond Debt Service Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>2,422</u>	<u>2,422</u>
Unencumbered Cash - Ending	\$ <u><u>2,422</u></u>	<u><u>2,422</u></u>

CITY OF ANTHONY, KANSAS
Series 2013 Water Bond Debt Service Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 19,910	19,910
Expenditures	-	-
Receipts Over (Under) Expenditures	19,910	19,910
Unencumbered Cash - Beginning	76,323	96,233
Unencumbered Cash - Ending	\$ 96,233	116,143

CITY OF ANTHONY, KANSAS
Series 2017 Electric Bond Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 30,723	212,171
Expenditures		
Principal	-	60,000
Interest	-	152,170
Total Expenditures	-	212,170
Receipts Over (Under) Expenditures	30,723	1
Unencumbered Cash - Beginning	-	30,723
Unencumbered Cash - Ending	\$ 30,723	30,724

CITY OF ANTHONY, KANSAS
Series 2017 Electric Bond Debt Service Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 214,898	-
Expenditures	-	-
Receipts Over (Under) Expenditures	214,898	-
Unencumbered Cash - Beginning	-	214,898
Unencumbered Cash - Ending	\$ 214,898	214,898

CITY OF ANTHONY, KANSAS
Series 2017 Electric Bond Issuance Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 66,900	-
Expenditures		
Professional Fees	53,297	-
Postage and Commission	79	-
Total Expenditures	53,376	-
Receipts Over (Under) Expenditures	13,524	-
Unencumbered Cash - Beginning	-	13,524
Unencumbered Cash - Ending	\$ 13,524	13,524

CITY OF ANTHONY, KANSAS
Series 2018 Sirens Debt Service Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	44,751
Expenditures		
Principal	-	43,500
Interest	-	1,251
Total Expenditures	-	44,751
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

CITY OF ANTHONY, KANSAS
Series 2018 Sirens Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ -	43,500
Grant Proceeds	-	35,000
Total Receipts	-	78,500
Expenditures		
Professional Fees	-	3,319
Capital Outlay	-	75,181
Total Expenditures	-	78,500
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

CITY OF ANTHONY, KANSAS
Sewer Lagoon Project Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
KDHE Loan Proceeds	\$ 1,245,432	37,881
Reimbursed Expenses	-	872
Total Receipts	<u>1,245,432</u>	<u>38,753</u>
Expenditures		
Commodities	40,251	-
Capital Outlay	1,073,919	100
Total Expenditures	<u>1,114,170</u>	<u>100</u>
Receipts Over (Under) Expenditures	131,262	38,653
Unencumbered Cash - Beginning	<u>(169,915)</u>	<u>(38,653)</u>
Unencumbered Cash - Ending	<u>\$ (38,653)</u>	<u>-</u>

CITY OF ANTHONY, KANSAS
Electric System Project Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ 3,000,000	-
Expenditures		
Professional Fees	3,000,000	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

CITY OF ANTHONY, KANSAS
Wayne Dennis Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 6,063	15,030
Miscellaneous	1,000	-
Total Receipts	7,063	15,030
Expenditures		
Community Projects	14,543	9,515
Receipts Over (Under) Expenditures	(7,480)	5,515
Unencumbered Cash - Beginning	761,913	754,433
Unencumbered Cash - Ending	\$ 754,433	759,948

CITY OF ANTHONY, KANSAS
Public Relief Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	\$ 133	210
Expenditures		
Miscellaneous	243	149
Receipts Over (Under) Expenditures	(110)	61
Unencumbered Cash - Beginning	27,485	27,375
Unencumbered Cash - Ending	\$ 27,375	27,436

CITY OF ANTHONY, KANSAS
Electric Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Metered Electric Sales	\$ 3,911,941	4,082,796	4,161,500	(78,704)
Penalties	60,965	49,312	-	49,312
Reimbursements	952,947	851,642	1,080,000	(228,358)
Franchise Fees	-	-	208,075	(208,075)
Miscellaneous	4,768	37,263	2,300	34,963
Interest	3,504	5,640	2,000	3,640
Connect and Nonpayment Fees	3,617	2,325	-	2,325
Transfers In	75,782	-	-	-
Total Receipts	<u>5,013,524</u>	<u>5,028,978</u>	<u><u>5,453,875</u></u>	<u><u>(424,897)</u></u>
Expenditures				
Administration	151,012	186,713	286,850	(100,137)
Production	2,435,457	2,362,721	2,657,350	(294,629)
Distribution	591,745	604,519	854,000	(249,481)
Capital Outlay	4,330	182,226	213,500	(31,274)
Transfers Out	1,190,370	1,546,962	2,120,263	(573,301)
Overpayments	826	-	2,000	(2,000)
Total Expenditures	<u>4,373,740</u>	<u>4,883,141</u>	<u><u>6,133,963</u></u>	<u><u>(1,250,822)</u></u>
Receipts Over (Under) Expenditures	639,784	145,837		
Unencumbered Cash - Beginning	<u>686,962</u>	<u>1,326,746</u>		
Unencumbered Cash - Ending	\$ <u><u>1,326,746</u></u>	<u><u>1,472,583</u></u>		

CITY OF ANTHONY, KANSAS
Sewage Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Service Charge	\$ 582,965	584,174	595,000	(10,826)
Penalties	9,582	9,497	-	9,497
Reimbursements	11,789	5,858	1,000	4,858
Miscellaneous	-	44,171	-	44,171
Total Receipts	<u>604,336</u>	<u>643,700</u>	<u>596,000</u>	<u>47,700</u>
Expenditures				
Administration	28,668	31,526	69,500	(37,974)
Treatment	165,712	172,184	199,050	(26,866)
Capital Outlay	275	-	14,852	(14,852)
Transfers Out	366,102	386,912	386,912	-
Total Expenditures	<u>560,757</u>	<u>590,622</u>	<u>670,314</u>	<u>(79,692)</u>
Receipts Over (Under) Expenditures	43,579	53,078		
Unencumbered Cash - Beginning	<u>152,108</u>	<u>195,687</u>		
Unencumbered Cash - Ending	\$ <u>195,687</u>	<u>248,765</u>		

CITY OF ANTHONY, KANSAS
Water Utility Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Metered Water Sales	\$ 716,520	708,348	783,000	(74,652)
Licenses and Fees	12,751	11,294	6,000	5,294
Lake Leases	7,876	7,820	8,200	(380)
Bulk Water Sales-Resale	8,544	14,378	-	14,378
Penalties	9,391	8,989	-	8,989
Reimbursements	8,019	8,968	6,500	2,468
Interest	1,836	2,046	900	1,146
Lake Maintenance and Improvement	6,278	6,233	4,500	1,733
Community Lake Assistance	2,900	2,900	2,900	-
Connect and Nonpayment Fees	1,914	1,724	-	1,724
Transfers In	-	100,000	-	100,000
Total Receipts	<u>776,029</u>	<u>872,700</u>	<u>812,000</u>	<u>60,700</u>
Expenditures				
Administration	115,358	118,362	124,600	(6,238)
Production	76,605	55,173	82,050	(26,877)
Distribution	309,014	295,533	321,200	(25,667)
Capital Outlay	-	403	22,762	(22,359)
Lake Maintenance	102,079	100,902	110,500	(9,598)
Transfers Out	261,989	246,552	258,411	(11,859)
Total Expenditures	<u>865,045</u>	<u>816,925</u>	<u>919,523</u>	<u>(102,598)</u>
Receipts Over (Under) Expenditures	(89,016)	55,775		
Unencumbered Cash - Beginning	<u>167,334</u>	<u>78,318</u>		
Unencumbered Cash - Ending	\$ <u>78,318</u>	<u>134,093</u>		

CITY OF ANTHONY, KANSAS
Electric System Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	575,017
Expenditures	-	-
Receipts Over (Under) Expenditures	-	575,017
Unencumbered Cash - Beginning	485,000	485,000
Unencumbered Cash - Ending	\$ 485,000	1,060,017

CITY OF ANTHONY, KANSAS
Electric System Equipment Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 894,834	732,384
Expenditures		
Capital Outlay	2,402,819	-
Fees	63,929	-
Transfers Out	312,521	256,922
Total Expenditures	2,779,269	256,922
Receipts Over (Under) Expenditures	(1,884,435)	475,462
Unencumbered Cash - Beginning	2,426,187	541,752
Unencumbered Cash - Ending	\$ 541,752	1,017,214

CITY OF ANTHONY, KANSAS
Sewer System Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	80,000	80,000
Unencumbered Cash - Ending	\$ 80,000	80,000

CITY OF ANTHONY, KANSAS
Sewer Equipment Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	6,454	6,454
Unencumbered Cash - Ending	\$ 6,454	6,454

CITY OF ANTHONY, KANSAS
Wastewater Lagoon Cleaning Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 10,800	10,800
Expenditures	-	-
Receipts Over (Under) Expenditures	10,800	10,800
Unencumbered Cash - Beginning	115,900	126,700
Unencumbered Cash - Ending	\$ 126,700	137,500

CITY OF ANTHONY, KANSAS
Water Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	\$ 645	645
Expenditures		
Transfers Out	-	100,000
Receipts Over (Under) Expenditures	645	(99,355)
Unencumbered Cash - Beginning	200,108	200,753
Unencumbered Cash - Ending	\$ 200,753	101,398

CITY OF ANTHONY, KANSAS
Water Equipment Replacement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>67,962</u>	<u>67,962</u>
Unencumbered Cash - Ending	\$ <u><u>67,962</u></u>	<u><u>67,962</u></u>

CITY OF ANTHONY, KANSAS
Public Library - General Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Appropriations From City	\$ 64,205	67,600
Grants	13,447	13,293
Donations	1,362	3,270
Book Sales	205	46
Investment Income	8,787	14,887
Miscellaneous Revenue	3,650	4,237
Total Receipts	<u>91,656</u>	<u>103,333</u>
Expenditures		
Salaries and Wages	82,810	82,904
Payroll Taxes	7,118	9,235
KPERS	3,645	2,231
Insurance	6,830	6,687
Advertising	873	222
Books	16,509	17,504
Utilities	9,070	7,571
Repairs and Maintenance	9,727	16,484
Supplies	9,939	8,217
Market Value Adjustment	(44,788)	15,943
Total Expenditures	<u>101,733</u>	<u>166,998</u>
Receipts Over (Under) Expenditures	(10,077)	(63,665)
Unencumbered Cash and Investments - Beginning	<u>1,038,188</u>	<u>1,028,111</u>
Unencumbered Cash and Investments - Ending	<u>\$ 1,028,111</u>	<u>964,446</u>

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

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax	\$ 13,024	127,282	124,036	16,270
911 Memorial Account	518	-	-	518
Service Deposits	46,861	15,400	10,271	51,990
Total	\$ 60,403	142,682	134,307	68,778