

**RESOLUTION NO. 060820-2**

**A RESOLUTION ACCEPTING THE INDEPENDENT AUDIT OF THE FINANCIAL STATEMENTS OF THE CITY OF ABILENE, KANSAS FOR YEAR-ENDING DECEMBER 31, 2019, AS PREPARED BY VARNEY AND ASSOCIATES, CPAS, LLC**

**WHEREAS**, the City of Abilene ("City") approved on January 13th, 2020 an Engagement Letter with Varney and Associates, CPAs, LLC ("Consultant") for the purposes of providing an audit of the financial statements for year-ending December 31, 2019.

**WHEREAS**, the Consultant has presented the audited financial statements for year-ending December 31, 2019 to the City Commission.

**NOW, THEREFORE, BE IT RESOLVED** by the City Commission of the City of Abilene, as follows:

**SECTION ONE.** Acceptance of Financial Statements. That the Financial Statements and supplemental documents for year-ending December 31, 2019 are hereby accepted.

**SECTION TWO.** Distribution. That the Financial Statement, including supplemental documentation, shall be provided to the Kansas Department of Administration and published to the City's website. The City shall also provide the Financial Statement to such other entities as required by its Continuing Disclosure Policy, as adopted by Resolution No. 120814-1.

**SECTION THREE.** Effective Date. That the effects of this Resolution shall be in full force after its approval by the City Commission.

**APPROVED BY THE GOVERNING BODY OF THE CITY OF ABILENE, KANSAS**, this 8th day of June 2020.



Chris Ostermann, Mayor

Penny L. Soukup, CMC

THE CITY OF ABILENE, KANSAS



**CITY OF ABILENE, KANSAS**

**FINANCIAL STATEMENT**

**WITH INDEPENDENT AUDITOR'S REPORT**

**AND**

**REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION**

December 31, 2019

VARNEY & ASSOCIATES, CPAs, LLC  
Manhattan, Kansas

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**APPROVED BY THE GOVERNING BODY OF THE CITY OF ABILENE, KANSAS**, this 8th day of June 2020.

(Seal)

Attest:

\_\_\_\_\_  
Chris Ostermann, Mayor

\_\_\_\_\_  
Penny L. Soukup, CMC

THE CITY OF ABILENE, KANSAS

**CITY OF ABILENE, KANSAS**  
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May 18, 2020

Mayor and City Council  
City of Abilene, Kansas

### Independent Auditor's Report

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Abilene, Kansas (the City), as of and for the year ended December 31, 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 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

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

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

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

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

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

May 18, 2020  
City of Abilene, Kansas  
(Continued)

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

**Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 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 1.

**Report on Regulatory-Required Supplemental Information**

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

**Additional Information**

The 2018 Actual column presented in the individual fund schedules of receipts and expenditures - actual and budget - regulatory basis (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2019 financial statement, upon which we rendered an unmodified opinion dated May 16, 2019. The 2018 basic financial statement and the accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such prior year comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the prior year basic financial statement. The 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 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Vannoy & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas

**CITY OF ABILENE, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
 Regulatory Basis

For the Year Ended December 31, 2019

Fund	Beginning	Prior Year	Cash	Expenditures	Ending	Add:	Ending
	Unencumbered						
	Cash	Encumbrances			Cash	Encumbrances	Cash
	Balance	\$	\$	\$	Balance	and Accounts	Balance
						Payable	
	\$	\$	\$	\$	\$	\$	\$
General Fund	1,977,359	-	4,465,866	4,706,949	1,736,276	75,793	1,812,069
Special Purpose Funds							
Airport Fund	117,030	-	40,076	89,302	67,804	4,971	72,775
Fire Apparatus Fund	15,329	-	92,800	89,787	18,342	-	18,342
Special Park and Recreation Fund	55,163	-	33,221	40,155	48,229	11	48,240
Special Alcohol and Drug Fund	47,306	-	14,148	54,000	7,454	-	7,454
Library Fund	-	-	489,922	489,922	-	-	-
Tourism and Convention Fund	50,998	-	234,883	243,093	42,788	2,638	45,426
Special Highway Fund	143,478	-	246,705	141,274	248,909	4,697	253,606
Recreation Commission Fund	356,103	-	527,763	420,720	463,146	5,166	468,312
Capital Improvement Fund	465,916	-	11,904	110,475	367,345	-	367,345
Equipment Reserve Fund	151,970	-	398,042	238,420	311,592	-	311,592
Community Center Fund	124,899	-	22	10,735	114,186	-	114,186
Library/Pool Renovation Fund	202,752	-	-	122,790	79,962	514	80,476
Sales Tax Street Fund	482,925	-	330,973	290,227	523,671	-	523,671
CID Sales Tax Fund	237	-	102,290	100,176	2,351	11,918	14,269
2019 Bond 8th Street Project	-	-	1,703,711	224,620	1,479,091	-	1,479,091
Bond and Interest	45,017	-	852,922	619,593	278,346	-	278,346
Business Funds							
Water Utility Fund	117,642	-	2,426,162	1,550,616	993,188	20,541	1,013,729
Sewer Utility Fund	341,646	-	1,723,473	1,472,958	592,161	38,480	630,641
Equipment Reserve - Water Fund	3,199	-	-	-	3,199	27,810	31,009

(continued)

STATEMENT 1

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

# Financial Statement

**CITY OF ABILENE, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
 Regulatory Basis  
 For the Year Ended December 31, 2019

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Business Funds (Continued)</b>							
Equipment Reserve - Sewer Fund	\$ 602,456	\$ -	\$ 98	\$ 169,790	\$ 432,764	\$ -	\$ 432,764
Recycling Fund	182,965	-	121,968	147,344	157,589	7,692	165,281
Storm Drain Fund	532,697	-	67,066	28,713	571,050	4,870	575,920
Related Municipal Entities							
Public Building Commission	149,779	-	757,154	757,154	149,779	-	149,779
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 6,166,866</b>	<b>\$ -</b>	<b>\$ 14,641,169</b>	<b>\$ 12,118,813</b>	<b>\$ 8,689,222</b>	<b>\$ 205,101</b>	<b>\$ 8,894,323</b>

<b>Composition of Cash</b>	
Checking and Money Market Accounts	\$ 4,734,885
Certificates of Deposit	4,056,586
Total Related Municipal Entities	149,779
Total Cash	\$ 8,941,250
Agency Funds Per Schedule 3	(46,927)
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 8,894,323</b>

STATEMENT 1  
(CONTINUED)

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

# Financial Statement

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2019

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

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

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

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

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

***Municipal Financial Reporting Entity***

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

***Regulatory Basis Fund Types***

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

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

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

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

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

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

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

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2019

**Note 1: Summary of Significant Accounting Policies (Continued)**

***Basis of Accounting***

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

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

***Budgetary Information***

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

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

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

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

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

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2019

**Note 2: Deposits and Investments**

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

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. K.S.A. 10-131 limits the City's investment of bond proceeds. The money market treasury fund used by the City meets these requirements. The City has no investment policy that would further limit its investment choices. The rating of the City's investments is noted above.

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

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

As of December 31, 2019, the City's carrying amount of the deposits was \$8,941,250 and the bank balance was \$9,251,816. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, \$750,000 was covered by federal depository insurance, and the balance of \$4,842,894 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

**Note 3: Stewardship, Compliance and Accountability**

There were no material stewardship, compliance or accountability issues noted.

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2019

**Note 4: Defined Benefit Pension Plan**  
***Plan Description***

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City were \$137,244 for KPERS and \$250,851 for KP&F for the year ended December 31, 2019.

*Net Pension Liability.* At December 31, 2019, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,246,313 and 2,148,803 for KP&F. 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's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2019

**Note 5: Other Long-Term Obligations from Operations**

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. The City pays 50% of the premium until age 62 for retirees with 10 or more years of service and each retiree is responsible for the balance. During the year ended December 31, 2019, one retiree participated in this plan and the City paid \$3,566. The remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

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

**Note 6: Capital Projects**

At year-end, capital projects authorizations with approved change orders compared with expenditures from inception are as follows:

<u>Project Name</u>	<u>Expenditures to Date</u>	<u>Project Authorizations</u>
8th Street Project	\$ 224,620	\$ 1,703,662
Water Treatment Plan Improvements	156,415	910,578
Sewer Improvements	12,864	408,908
<b>Total</b>	<u>\$ 393,899</u>	<u>\$ 3,023,148</u>

**Note 7: Interfund Transactions**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Tourism & Convention Fund	Commission Direction	\$ 25,000
General Fund	Equipment Reserve	KSA 12-1, 117	390,000
Recycling Fund	Equipment Reserve	KSA 12-1, 117	7,000
Airport Fund	Equipment Reserve	KSA 12-1, 117	1,000
			<u>\$ 423,000</u>

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 December 31, 2019

**Note 8: Long-Term Debt**

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning Balance of Year	Additions	Reductions/Payments	Balance End of Year	2019 Interest Paid
<b>General Obligation Bonds</b>									
2011 Series A	2.875%	3/25/2011	\$ 2,200,000	9/1/2021	\$ 730,000	\$ -	\$ 235,000	\$ 495,000	\$ 20,230
2013 Series A	1.600%	2/27/2013	1,570,000	9/1/2023	280,000	-	90,000	190,000	4,190
2015 Series A	2.083%	8/13/2015	245,000	9/1/2025	175,000	-	25,000	150,000	3,488
2017 Series B	3.500%	6/12/2017	4,290,000	9/1/2040	3,995,000	-	100,000	3,895,000	137,550
2019 Series A	2.610%	6/24/2019	2,725,000	9/1/2039	-	2,725,000	-	2,725,000	-
2019 Series B	1.570%	12/9/2019	3,945,000	3/1/2028	-	3,945,000	-	3,945,000	-
<b>Total General Obligation Bonds</b>					<b>\$ 5,180,000</b>	<b>\$ 6,670,000</b>	<b>\$ 450,000</b>	<b>\$ 11,400,000</b>	<b>\$ 165,458</b>
<b>PBC Bonds</b>									
Public Building Commission									
2017 Series A	3.000%	12/9/2011	7,760,000	12/1/2028	\$ 17,315,000	\$ -	\$ 65,000	\$ 17,250,000	\$ 757,154
<b>Revolving Loans</b>									
KDHE Waste Water Treatment Plant	2.580%	9/1/2006	8,620,417	9/1/2028	\$ 4,628,261	\$ -	\$ 4,628,261	\$ -	\$ 152,371
<b>Lease Purchase</b>									
Recycling Baler	2.840%	8/24/2015	69,730	9/1/2020	\$ 23,893	\$ -	\$ 23,893	\$ -	\$ 679
Road Grader	3.200%	1/7/2015	160,300	1/1/2021	74,418	-	24,017	50,401	2,207
Cameras	3.300%	3/1/2018	45,700	3/15/2020	30,007	-	14,361	15,646	990
Dump Truck	3.000%	5/1/2018	91,899	5/1/2022	74,604	-	17,821	56,783	2,269
Street Sweeper	3.800%	9/6/2018	144,824	10/1/2025	144,824	-	17,850	126,974	5,956
Fire Truck	3.950%	10/16/2018	433,212	2/1/2026	433,212	-	-	433,212	-
Water Meter	3.950%	12/19/2018	740,010	6/1/2025	740,010	-	107,073	632,937	13,316
<b>Total Lease Purchase</b>					<b>\$ 1,520,968</b>	<b>\$ -</b>	<b>\$ 205,015</b>	<b>\$ 1,315,953</b>	<b>\$ 25,417</b>
<b>Total Contractual Indebtness</b>					<b>\$ 28,644,229</b>	<b>\$ 6,670,000</b>	<b>\$ 5,348,276</b>	<b>\$ 29,965,953</b>	<b>\$ 1,100,400</b>

# Notes to Financial Statement

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 December 31, 2019

**Note 8: Long-Term Debt (Continued)**

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

	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	2040-2044	Total
<b>Principal</b>										
<b>General Obligation Bonds</b>										
2011 Series A	245,000	250,000	-	-	-	-	-	-	-	495,000
2013 Series A	45,000	45,000	50,000	50,000	-	-	-	-	-	190,000
2015 Series A	25,000	25,000	25,000	75,000	-	-	-	-	-	150,000
2017 Series B	205,000	205,000	210,000	225,000	225,000	1,055,000	710,000	865,000	195,000	3,895,000
2019 Series A	-	-	110,000	115,000	125,000	680,000	775,000	920,000	-	2,725,000
2019 Series B	245,000	400,000	415,000	435,000	450,000	2,000,000	-	-	-	3,945,000
<b>Total General Obligation Bonds</b>	<b>\$ 765,000</b>	<b>\$ 925,000</b>	<b>\$ 810,000</b>	<b>\$ 900,000</b>	<b>\$ 800,000</b>	<b>\$ 1,055,000</b>	<b>\$ 710,000</b>	<b>\$ 865,000</b>	<b>\$ 195,000</b>	<b>\$ 11,400,000</b>
<b>Revenue Bonds</b>										
Public Building Commission										
2017 Series A	\$ 180,000	\$ 185,000	\$ 980,000	\$ 1,020,000	\$ 965,000	\$ 5,585,000	\$ 6,835,000	\$ 1,500,000	\$ -	\$ 17,250,000
<b>Lease Purchase</b>										
Road Grader	24,798	25,603	-	-	-	-	-	-	-	50,401
Cameras	15,646	-	-	-	-	-	-	-	-	15,646
Dump Truck	18,363	18,922	19,498	-	-	-	-	-	-	56,783
Street Sweeper	19,196	19,939	20,696	21,483	22,294	23,366	-	-	-	126,974
Fire Truck	50,354	57,744	60,044	62,436	64,924	137,710	-	-	-	433,212
Water Meter	95,309	99,196	103,168	107,300	111,572	116,392	-	-	-	632,937
<b>Total Lease Purchase</b>	<b>\$ 223,666</b>	<b>\$ 221,404</b>	<b>\$ 203,406</b>	<b>\$ 191,219</b>	<b>\$ 198,790</b>	<b>\$ 277,468</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,315,953</b>
<b>Total Contractual Indebtedness</b>	<b>\$ 1,168,666</b>	<b>\$ 1,331,404</b>	<b>\$ 1,993,406</b>	<b>\$ 2,111,219</b>	<b>\$ 1,963,790</b>	<b>\$ 6,917,468</b>	<b>\$ 7,545,000</b>	<b>\$ 2,365,000</b>	<b>\$ 195,000</b>	<b>\$ 29,965,953</b>

# Notes to Financial Statement

CITY OF ABILENE, KANSAS  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 December 31, 2019

**Note 8: Long-Term Debt (Continued)**

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

	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	2040-2044	Total
<b>Interest</b>										
<b>General Obligation Bonds</b>										
2011 Series A	14,238	7,500	-	-	-	-	-	-	-	21,738
2013 Series A	3,155	2,548	1,850	950	-	-	-	-	-	8,503
2015 Series A	3,125	2,713	2,238	1,725	1,188	613	-	-	-	11,602
2017 Series B	134,550	128,400	122,250	115,950	109,200	450,900	299,800	145,400	7,800	1,514,250
2019 Series A	112,270	99,550	99,550	94,050	88,300	345,150	208,800	84,300	-	1,131,970
2019 Series B	98,655	130,725	114,425	97,425	79,725	131,537	-	-	-	652,492
<b>Total General Obligation Bonds</b>	<b>\$ 365,993</b>	<b>\$ 371,436</b>	<b>\$ 340,313</b>	<b>\$ 310,100</b>	<b>\$ 278,413</b>	<b>\$ 928,200</b>	<b>\$ 508,600</b>	<b>\$ 229,700</b>	<b>\$ 7,800</b>	<b>\$ 3,340,554</b>
<b>Revenue Bonds</b>										
PBC Bond - Series 2017	\$ 684,094	\$ 680,494	\$ 674,944	\$ 635,744	\$ 594,944	\$ 2,202,220	\$ 911,420	\$ 46,875	\$ -	\$ 6,430,735
<b>Lease Purchase</b>										
Road Grader	1,426	621	-	-	-	-	-	-	-	2,047
Cameras	505	-	-	-	-	-	-	-	-	505
Dump Truck	1,727	1,169	593	-	-	-	-	-	-	3,489
Street Sweeper	4,830	4,087	3,330	2,543	1,731	880	-	-	-	17,401
Fire Truck	15,253	12,953	10,560	8,073	5,486	2,797	-	-	-	55,122
Water Meter	25,405	21,518	17,546	13,414	9,142	4,648	-	-	-	91,673
<b>Total Lease Purchases</b>	<b>\$ 49,146</b>	<b>\$ 40,348</b>	<b>\$ 32,029</b>	<b>\$ 24,030</b>	<b>\$ 16,359</b>	<b>\$ 8,325</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 170,237</b>
<b>Total Interest</b>	<b>\$ 1,099,233</b>	<b>\$ 1,092,278</b>	<b>\$ 1,047,286</b>	<b>\$ 969,874</b>	<b>\$ 889,716</b>	<b>\$ 3,138,745</b>	<b>\$ 1,420,020</b>	<b>\$ 276,575</b>	<b>\$ 7,800</b>	<b>\$ 9,941,526</b>

# Notes to Financial Statement

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 December 31, 2019

**Note 9: Risk Management**

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

**Note 10: Litigation**

The City knows of no actual or possible litigations, claims, or assessments whose effects should be considered in the preparation of the financial statement as of December 31, 2019.

**Note 11: Self-Insurance Program**

In 2010, the City implemented a partially funded self-insurance plan for its employees' health care costs. The plan is administered by Freedom Claims Management, Inc. The City is liable for losses on claims up to \$11,000 per family covered and \$5,500 per single insured employee and \$467,500 in total for the year. The plan has fixed costs of \$441,012. The City has third-party insurance coverage for any losses in excess of such amounts. Management believes claims incurred, but not reported, are insignificant at December 31, 2019. Changes in claims liability for 2019 were as follows:

	<b>2019</b>
<b>Beginning Balance</b>	\$ 247,776
Additions	624,027
Payments	595,125
<b>Ending Balance</b>	\$ 276,678

**Note 12: Compensated Absences**

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

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

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

The dollar amount of accrued vacation at December 31, 2019 was \$116,460.

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

The dollar amount of accrued sick leave at December 31, 2019 was \$28,572.

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2019

**Note 13: Abilene Recreation Commission**

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

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

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

**REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION**

**CITY OF ABILENE, KANSAS**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis

For the Year Ended December 31, 2019

Fund	Certified Budget	Adjustment for Budget Credits/ Adjustments	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 6,200,656	\$ -	\$ 6,200,656	\$ 4,706,949	\$ (1,493,707)
Special Revenue Funds					
Airport Fund	112,540	-	112,540	89,302	(23,238)
Fire Apparatus Fund	108,673	-	108,673	89,787	(18,886)
Special Park and Recreation Fund	40,000	-	40,000	40,155	155
Special Alcohol and Drug Fund	57,096	-	57,096	54,000	(3,096)
Library Fund	509,069	-	509,069	489,922	(19,147)
Tourism and Convention Fund	296,417	-	296,417	243,093	(53,324)
Special Highway Fund	427,089	-	427,089	141,274	(285,815)
Recreation Commission Fund	673,074	-	673,074	420,720	(252,354)
Capital Improvement Fund	459,969	-	459,969	110,475	(349,494)
Community Center Fund	124,936	-	124,936	10,735	(114,201)
Library/Pool Renovation Fund	194,908	-	194,908	122,790	(72,118)
Sales Tax Street Fund	962,762	-	962,762	290,227	(672,535)
Bond and Interest	660,763	-	681,593	619,593	(62,000)
Business Funds					
Water Utility Fund	1,620,273	-	1,593,530	1,550,616	(42,914)
Sewer Utility Fund	1,985,136	-	1,537,890	1,472,958	(64,932)
Recycling Fund	219,720	-	259,220	147,344	(111,876)
Storm Water	403,000	-	403,000	28,713	(374,287)
	<u>\$ 15,056,081</u>	<u>\$ -</u>	<u>\$ 14,642,422</u>	<u>\$ 10,628,653</u>	<u>\$ (4,013,769)</u>

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>GENERAL FUND</b>				
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 1,676,353	\$ 1,745,254	\$ 1,824,365	\$ (79,111)
Delinquent Tax	14,323	32,804	20,000	12,804
Motor Vehicle Tax	150,486	197,772	173,781	23,991
Intergovernmental Revenue				
Local Sales Tax	1,374,668	1,269,115	1,250,000	19,115
Franchise Tax	808,967	758,130	765,000	(6,870)
KLINK - Highway Maintenance	30,750	41,028	30,000	11,028
Liquor Control Tax	13,212	14,143	15,000	(857)
Licenses and Fees	206,050	211,703	202,250	9,453
Miscellaneous	189,088	195,917	128,990	66,927
Transfers In	133,000	-	169,737	(169,737)
<b>Total Receipts</b>	<b>\$ 4,596,897</b>	<b>\$ 4,465,866</b>	<b>\$ 4,579,123</b>	<b>\$ (113,257)</b>

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

GENERAL FUND	2018	2019		Variance Over (Under)
	Actual	Actual	Budget	
Departmental Expenditures				
Administrative				
Salaries and Benefits	\$ 145,127	\$ 373,117	\$ 285,641	\$ 87,476
Contractual Services	39,752	90,701	52,500	38,201
Services and Supplies	238,169	276,532	194,606	81,926
Capital Outlay	2,816	1,312	40,000	(38,688)
Transfer to CVB	-	-	25,000	(25,000)
Other	9,993	-	-	-
<b>Total</b>	<b>\$ 435,857</b>	<b>\$ 741,662</b>	<b>\$ 597,747</b>	<b>\$ 143,915</b>
Police				
Salaries and Benefits	\$ 1,037,617	\$ 1,043,702	\$ 1,157,083	\$ (113,381)
Services and Supplies	166,420	147,500	167,000	(19,500)
Capital Outlay	15,906	4,956	-	4,956
<b>Total</b>	<b>\$ 1,219,943</b>	<b>\$ 1,196,158</b>	<b>\$ 1,324,083</b>	<b>\$ (127,925)</b>
Fire				
Salaries and Benefits	\$ 692,204	\$ 709,533	\$ 724,444	\$ (14,911)
Services and Supplies	98,884	108,059	102,425	5,634
Capital Outlay	43,184	1,002	3,000	(1,998)
<b>Total</b>	<b>\$ 834,272</b>	<b>\$ 818,594</b>	<b>\$ 829,869</b>	<b>\$ (11,275)</b>
Streets and Alley				
Salaries and Benefits	\$ 320,964	\$ 271,242	\$ 271,878	\$ (636)
Contractual Services	-	-	9,500	(9,500)
Services and Supplies	355,231	350,200	355,000	(4,800)
<b>Total</b>	<b>\$ 676,195</b>	<b>\$ 621,442</b>	<b>\$ 636,378</b>	<b>\$ (14,936)</b>
Bindweed and Flood Maintenance				
Salaries and Benefits	\$ 92,164	\$ 106,042	\$ 106,786	\$ (744)
Services and Supplies	36,586	20,225	41,100	(20,875)
<b>Total</b>	<b>\$ 128,750</b>	<b>\$ 126,267</b>	<b>\$ 147,886</b>	<b>\$ (21,619)</b>
Parks and Recreation				
Salaries and Benefits	\$ 197,409	\$ 200,976	\$ 213,699	\$ (12,723)
Services and Supplies	85,960	72,089	91,450	(19,361)
Capital Outlay	13,221	5,210	36,833	(31,623)
<b>Total</b>	<b>\$ 296,590</b>	<b>\$ 278,275</b>	<b>\$ 341,982</b>	<b>\$ (63,707)</b>
Pool				
Services and Supplies	\$ 11,461	\$ 17,282	\$ 18,500	\$ (1,218)

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		Variance Over (Under)
	Actual	Actual	Budget	
<b>GENERAL FUND</b>				
Departmental Expenditures				
Community Development				
Salaries and Benefits	\$ 142,562	\$ 13,559	\$ 249,763	\$ (236,204)
Services and Supplies	24,963	26,661	32,750	(6,089)
Contractual	-	-	35,000	(35,000)
Capital Outlay			25,000	(25,000)
<b>Total</b>	<u>\$ 167,525</u>	<u>\$ 40,220</u>	<u>\$ 342,513</u>	<u>\$ (302,293)</u>
Inspection				
Salaries and Benefits	\$ 60,962	\$ 60,971	\$ -	\$ 60,971
Contractual Services	4,950	-	-	-
Services and Supplies	26,902	71,918	-	71,918
<b>Total</b>	<u>\$ 92,814</u>	<u>\$ 132,889</u>	<u>\$ -</u>	<u>\$ 132,889</u>
Municipal Court				
Salaries and Benefits	\$ 87,528	\$ 78,886	\$ 98,148	\$ (19,262)
Contractual Services	43,452	59,404	60,000	(596)
Services and Supplies	47,683	45,869	60,175	(14,306)
<b>Total</b>	<u>\$ 178,663</u>	<u>\$ 184,159</u>	<u>\$ 218,323</u>	<u>\$ (34,164)</u>
Senior Center and Transportation				
Salaries and Benefits	\$ 68,861	\$ 40,720	\$ 78,313	\$ (37,593)
Contractual Services	7,800	10,832	7,200	3,632
Capital Outlay	37,152	30,229	-	30,229
Services and Supplies	75.00	506	39,300	(38,794)
<b>Total</b>	<u>\$ 113,888</u>	<u>\$ 82,287</u>	<u>\$ 124,813</u>	<u>\$ (42,526)</u>
Civic Center				
Services and Supplies	\$ 38,832	\$ 35,271	\$ 38,500	\$ (3,229)
Capital Outlay	15,785	15,443	-	15,443
<b>Total</b>	<u>\$ 54,617</u>	<u>\$ 50,714</u>	<u>\$ 38,500</u>	<u>\$ 12,214</u>
Land Bank				
Services and Supplies	\$ -	\$ 2,000	\$ 25,000	\$ (23,000)
Other Expenditures				
Transfers To Other Funds	\$ 25,000	\$ 415,000	\$ 415,000	\$ -
Appropriations	-	-	71,922	(71,922)
Fund Balance Reserve	-	-	1,068,140	(1,068,140)
<b>Total</b>	<u>\$ 25,000</u>	<u>\$ 415,000</u>	<u>\$ 1,555,062</u>	<u>\$ (1,140,062)</u>
<b>Total Expenditures</b>	<u>\$ 4,235,575</u>	<u>\$ 4,706,949</u>	<u>\$ 6,200,656</u>	<u>\$ (1,493,707)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 361,322	\$ (241,083)		
<b>Unencumbered Cash, January 1</b>	1,595,900	1,977,359		
Prior Year Cancelled Encumbrances	20,137	-		
<b>Unencumbered Cash, December 30</b>	<u>\$ 1,977,359</u>	<u>\$ 1,736,276</u>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 15,474	\$ 15,182	\$ 15,884	\$ (702)
Delinquent Tax	541	826	-	826
Motor Vehicle Tax	5,981	2,988	1,585	1,403
Intergovernmental Revenue				
Grants - FAA	172,111	-	-	-
Other Receipts				
Contract Payments	10,957	20,952	19,000	1,952
Reimbursed Expenses	352	-	-	-
Refunds Received	115	109	-	109
Interest Income	23	19	50	(31)
<b>Total Receipts</b>	<b>\$ 205,554</b>	<b>\$ 40,076</b>	<b>\$ 36,519</b>	<b>\$ 3,557</b>
Expenditures				
Contractual Services	\$ 7,052	\$ 4,505	\$ 5,500	\$ (995)
Services and Supplies	47,409	37,902	33,100	4,802
Capital Outlay	149,830	45,895	10,000	35,895
Transfers Out	-	1,000	1,000	-
Airport Reserve Balance	-	-	62,940	(62,940)
<b>Total Expenditures</b>	<b>\$ 204,291</b>	<b>\$ 89,302</b>	<b>\$ 112,540</b>	<b>\$ (23,238)</b>
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	<b>\$ 1,263</b>	<b>\$ (49,226)</b>		
<b>Unencumbered Cash, January 1</b>	<b>115,767</b>	<b>117,030</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 117,030</b>	<b>\$ 67,804</b>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Ad Valorem Property Tax	\$ 25,185	\$ 87,394	\$ 91,552	\$ (4,158)
Delinquent Tax	539	1,098	-	1,098
Motor Vehicle Tax	7,362	4,302	2,587	1,715
Interest Income	7	6	10	(4)
<b>Total Receipts</b>	<u>\$ 33,093</u>	<u>\$ 92,800</u>	<u>\$ 94,149</u>	<u>\$ (1,349)</u>
Expenditures				
Capital Outlay	\$ 48,110	\$ 89,787	\$ 108,673	\$ (18,886)
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ (15,017)	\$ 3,013		
<b>Unencumbered Cash, January 1</b>	<u>30,346</u>	<u>15,329</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 15,329</u>	<u>\$ 18,342</u>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Alcohol Tax	\$ 14,700	\$ 14,786	\$ 14,000	\$ 786
Interest Income	15	10	15	(5)
Gifts and Donations	3,343	18,425	-	18,425
<b>Total Receipts</b>	<u>\$ 18,058</u>	<u>\$ 33,221</u>	<u>\$ 14,015</u>	<u>\$ 19,206</u>
Expenditures				
Capital Outlay	\$ 99,816	\$ 40,155	\$ 40,000	\$ 155
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ (81,758)	\$ (6,934)		
<b>Unencumbered Cash, January 1</b>	<u>136,921</u>	<u>55,163</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 55,163</u>	<u>\$ 48,229</u>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Alcohol Tax	\$ 13,213	\$ 14,143	\$ 14,000	\$ 143
Interest Income	8	5	10	(5)
<b>Total Receipts</b>	<u>\$ 13,221</u>	<u>\$ 14,148</u>	<u>\$ 14,010</u>	<u>\$ 138</u>
Expenditures				
Awards and Contributions	\$ 23,000	\$ 54,000	\$ 57,096	\$ (3,096)
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ (9,779)	\$ (39,852)		
<b>Unencumbered Cash, January 1</b>	<u>57,085</u>	<u>47,306</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 47,306</u>	<u>\$ 7,454</u>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Ad Valorem Property Tax	\$ 395,558	\$ 434,947	\$ 454,730	\$ (19,783)
Delinquent Tax	3,454	7,882	-	7,882
Motor Vehicle Tax	36,570	46,943	41,003	5,940
Non Tax Revenue	-	150	4,720	(4,570)
Grants	-	-	8,616	(8,616)
<b>Total Receipts</b>	<u>\$ 435,582</u>	<u>\$ 489,922</u>	<u>\$ 509,069</u>	<u>\$ (19,147)</u>
Expenditures				
Appropriation to Library	\$ 435,582	\$ 489,922	\$ 509,069	\$ (19,147)
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ -	\$ -		
<b>Unencumbered Cash, January 1</b>	<u>-</u>	<u>-</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ -</u>	<u>\$ -</u>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Receipts</b>				
Transient Guest Tax	\$ 207,383	\$ 192,312	\$ 175,000	\$ 17,312
Charges for Services	13,667	13,193	8,000	5,193
Interest Income	10	10	10	-
Reimbursed Expenses	-	-	12,500	(12,500)
Refunds Received	42	65	-	65
Miscellaneous Revenue	4,319	4,303	4,000	303
Transfer from General	25,000	25,000	25,000	-
<b>Total Receipts</b>	<u>\$ 250,421</u>	<u>\$ 234,883</u>	<u>\$ 224,510</u>	<u>\$ 10,373</u>
<b>Expenditures</b>				
Salaries and Benefits	\$ 138,357	\$ 138,659	\$ 149,167	\$ (10,508)
Services and Supplies	137,870	104,434	82,250	22,184
Capital Outlay	-	-	15,000	(15,000)
Fund Balance Reserve	-	-	50,000	(50,000)
<b>Total Expenditures</b>	<u>\$ 276,227</u>	<u>\$ 243,093</u>	<u>\$ 296,417</u>	<u>\$ (53,324)</u>
<b>Receipts Over (Under) Expenditures</b>	<u>\$ (25,806)</u>	<u>\$ (8,210)</u>		
<b>Unencumbered Cash, January 1</b>	<u>76,804</u>	<u>50,998</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 50,998</u>	<u>\$ 42,788</u>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Fuel Tax	\$ 174,764	\$ 173,627	\$ 175,380	\$ (1,753)
KDOT Funds	-	70,116	60,000	10,116
Interest Income	1,827	2,962	800	2,162
Reimbursed Expenses	60,729	-	-	-
Miscellaneous	18,329	-	-	-
<b>Total Receipts</b>	<u>\$ 255,649</u>	<u>\$ 246,705</u>	<u>\$ 236,180</u>	<u>\$ 10,525</u>
Expenditures				
Services and Supplies	\$ 45,358	\$ 46,952	\$ 61,000	\$ (14,048)
Contractual Services	-	81,115	-	81,115
Capital Outlay	330,820	13,207	350,000	(336,793)
Fund Balance Reserve	-	-	16,089	(16,089)
<b>Total Expenditures</b>	<u>\$ 376,178</u>	<u>\$ 141,274</u>	<u>\$ 427,089</u>	<u>\$ (285,815)</u>
<b>Receipts Over (Under) Expenditures</b>	<u>\$ (120,529)</u>	<u>\$ 105,431</u>		
<b>Unencumbered Cash, January 1</b>	<u>264,007</u>	<u>143,478</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 143,478</u>	<u>\$ 248,909</u>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Contract Payments	\$ 317,920	\$ 324,260	\$ 328,572	\$ (4,312)
Fees	218,715	203,417	197,850	5,567
Interest Income	96	86	50	36
Grants	-	-	12,500	(12,500)
<b>Total Receipts</b>	<u>\$ 536,731</u>	<u>\$ 527,763</u>	<u>\$ 538,972</u>	<u>\$ (11,209)</u>
Expenditures				
Administration	\$ 210,420	\$ 183,811	\$ 186,188	\$ (2,377)
Aquatics	78,419	75,801	80,110	(4,309)
Athletics	93,519	80,044	102,650	(22,606)
Community Education	29,755	26,520	26,400	120
Community Center	65,694	54,544	76,500	(21,956)
Special Projects	-	-	100,000	(100,000)
Employee Benefit	-	-	65,988	(65,988)
Fund Balance Reserve	-	-	35,238	(35,238)
<b>Total Expenditures</b>	<u>\$ 477,807</u>	<u>\$ 420,720</u>	<u>\$ 673,074</u>	<u>\$ (252,354)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 58,924	\$ 107,043		
<b>Unencumbered Cash, January 1</b>	<u>297,179</u>	<u>356,103</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 356,103</u>	<u>\$ 463,146</u>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Ad Valorem Tax	\$ 111,350	\$ 396	\$ -	\$ 396
Delinquent Tax	160	856	100	756
Motor Vehicle Tax	-	10,575	11,587	(1,012)
Interest Income	112	77	100	(23)
<b>Total Receipts</b>	<u>\$ 111,622</u>	<u>\$ 11,904</u>	<u>\$ 11,787</u>	<u>\$ 117</u>
Expenditures				
Capital Imprvmt Projects/Equip	\$ 106,360	\$ 110,475	\$ -	\$ 110,475
Fund Balance Reserve	-	-	459,969	(459,969)
<b>Total Expenditures</b>	<u>\$ 106,360</u>	<u>\$ 110,475</u>	<u>\$ 459,969</u>	<u>\$ (349,494)</u>
<b>Receipts Over (Under) Expenditures</b>	<u>\$ 5,262</u>	<u>\$ (98,571)</u>		
<b>Unencumbered Cash, January 1</b>	<u>460,654</u>	<u>465,916</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 465,916</u>	<u>\$ 367,345</u>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Interest Income	\$ 33	\$ 42
Transfer from General	-	398,000
<b>Total Receipts</b>	<u>\$ 33</u>	<u>\$ 398,042</u>
Expenditures		
Capital Outlay	<u>\$ -</u>	<u>\$ 238,420</u>
<b>Receipts Over (Under) Expenditures</b>	<u>\$ 33</u>	<u>\$ 159,622</u>
<b>Unencumbered Cash, January 1</b>	<u>151,937</u>	<u>151,970</u>
<b>Unencumbered Cash, December 31</b>	<u><u>\$ 151,970</u></u>	<u><u>\$ 311,592</u></u>

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<u>Variance Over (Under)</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Interest Income	\$ 26	\$ 22	\$ 32	\$ (10)
Expenditures				
Capital Outlay	\$ -	\$ 10,735	\$ -	\$ 10,735
Fund Balance Reserve	-	-	124,936	(124,936)
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 10,735</u>	<u>\$ 124,936</u>	<u>\$ (114,201)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 26	\$ (10,713)		
<b>Unencumbered Cash, January 1</b>	<u>124,873</u>	<u>124,899</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 124,899</u>	<u>\$ 114,186</u>		

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

**LIBRARY/POOL RENOVATION FUND**

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Receipts</b>				
Sales Tax Distribution	\$ 325,845	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Bond Principal	\$ 435,003	\$ -	\$ -	\$ -
Bond Interest	2,828	-	-	-
Capital Outlay	-	122,790	-	122,790
Fund Balance Reserve	-	-	194,908	(194,908)
<b>Total Expenditures</b>	<u>\$ 437,831</u>	<u>\$ 122,790</u>	<u>\$ 194,908</u>	<u>\$ (72,118)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (111,986)	\$ (122,790)		
<b>Unencumbered Cash, January 1</b>	<u>314,738</u>	<u>202,752</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 202,752</u>	<u>\$ 79,962</u>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Sales Tax	\$ 314,114	\$ 330,973	\$ 325,000	\$ 5,973
Interest Income	-	-	25	(25)
<b>Total Receipts</b>	<u>\$ 314,114</u>	<u>\$ 330,973</u>	<u>\$ 325,025</u>	<u>\$ 5,948</u>
Expenditures				
Capital Outlay	\$ 143,901	\$ 290,227	\$ 950,000	\$ (659,773)
Fund Balance Reserve	-	-	12,762	(12,762)
<b>Total Expenditures</b>	<u>\$ 143,901</u>	<u>\$ 290,227</u>	<u>\$ 962,762</u>	<u>\$ (672,535)</u>
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ 170,213	\$ 40,746		
<b>Unencumbered Cash, January 1</b>	<u>312,712</u>	<u>482,925</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 482,925</u>	<u>\$ 523,671</u>		

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

For the Year Ended December 31, 2019  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Sales tax	\$ 11,838	\$ 102,290
Expenditures		
Services and Supplies	\$ 11,601	\$ 100,176
<b>Receipts Over (Under) Expenditures</b>	<b>\$ 237</b>	<b>\$ 2,114</b>
<b>Unencumbered Cash, January 1</b>	<b>-</b>	<b>237</b>
<b>Unencumbered Cash, December 31</b>	<b><u>\$ 237</u></b>	<b><u>\$ 2,351</u></b>

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

**2019 BOND 8TH STREET PROJECT FUND**

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<b>2018</b>	<b>2019</b>
Receipts		
Bond Proceeds	\$ -	\$ 1,703,662
Interest Income		49
<b>Total Receipts</b>	\$ -	\$ 1,703,711
Expenditures		
Capital Outlay	\$ -	\$ 224,620
<b>Receipts Over (Under) Expenditures</b>	\$ -	\$ 1,479,091
<b>Unencumbered Cash, January 1</b>	-	-
<b>Unencumbered Cash, December 31</b>	\$ -	\$ 1,479,091

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Ad Valorem Property Tax	\$ 369,464	\$ 419,774	\$ 438,901	\$ (19,127)
Delinquent Tax	4,719	9,503	-	9,503
Motor Vehicle Tax	53,782	48,899	38,203	10,696
Special Assessments	111,635	370,845	150,000	220,845
Interest Income	1,463	3,901	800	3,101
<b>Total Receipts</b>	<u>\$ 541,063</u>	<u>\$ 852,922</u>	<u>\$ 627,904</u>	<u>\$ 225,018</u>
Expenditures				
Bond Principal and Interest	\$ 621,935	\$ 619,593	\$ 619,593	\$ -
Cash reserve	-	-	62,000	(62,000)
<b>Total Expenditures</b>	<u>\$ 621,935</u>	<u>\$ 619,593</u>	<u>\$ 681,593</u>	<u>\$ (62,000)</u>
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ (80,872)	\$ 233,329		
<b>Unencumbered Cash, January 1</b>	<u>125,889</u>	<u>45,017</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 45,017</u>	<u>\$ 278,346</u>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Receipts</b>				
Charges for Services	\$ 1,425,877	\$ 1,454,960	\$ 1,365,974	\$ 88,986
Sales Tax	195	76	117	(41)
Fines and Penalties	11,923	11,642	14,200	(2,558)
Reimbursed Expenses	-	-	8,488	(8,488)
Interest Income	1,185	2,551	4,721	(2,170)
Antenna Fees	-	16,103	15,000	1,103
Miscellaneous Fees	10,617	30,252	-	30,252
Bond Proceeds	-	910,578	-	910,578
<b>Total Receipts</b>	<u>\$ 1,449,797</u>	<u>\$ 2,426,162</u>	<u>\$ 1,408,500</u>	<u>\$ 1,017,662</u>
<b>Expenditures</b>				
Wells Production and Water Treatment Plant				
Salaries and Benefits	\$ 189,461	\$ 241,633	\$ 239,152	\$ 2,481
Contractual Services	35,791	23,107	-	23,107
Services and Supplies	321,065	305,135	281,215	23,920
Capital Outlay	-	-	25,000	(25,000)
Water Distribution				
Salaries and Benefits	230,436	212,748	278,000	(65,252)
Services and Supplies	284,935	311,063	364,670	(53,607)
Capital Outlay	142,065	-	25,000	131,415
Commercial				
Salaries and Benefits	131,785	112,837	139,238	(26,401)
Contractual Services	19,556	49,736	9,393	40,343
Services and Supplies	93,086	91,283	87,298	3,985
Capital Outlay	1,057	883	2,500	(1,617)
Debt Service				
Principal Payments	95,000	45,000	45,000	-
Interest Payments	1,602	776	518	258
2019 Bond Expense	-	156,415	-	-
Transfer to other funds	70,000	-	88,688	(88,688)
Fund Balance Reserve	-	-	7,858	(7,858)
<b>Total Expenditures</b>	<u>\$ 1,615,839</u>	<u>\$ 1,550,616</u>	<u>\$ 1,593,530</u>	<u>\$ (42,914)</u>
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ (166,042)	\$ 875,546		
<b>Unencumbered Cash, January 1</b>	<u>283,684</u>	<u>117,642</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 117,642</u>	<u>\$ 993,188</u>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Receipts</b>				
Charges for Services	\$ 1,240,003	\$ 1,309,211	\$ 1,222,850	\$ 86,361
Interest Income	916	1,681	2,714	(1,033)
Reimbursed Expenses	459	-	2,016	(2,016)
Debt Proceeds	-	408,908	-	408,908
Refunds	42	3,673	6,000	(2,327)
<b>Total Receipts</b>	<u>\$ 1,241,420</u>	<u>\$ 1,723,473</u>	<u>\$ 1,233,580</u>	<u>\$ 489,893</u>
<b>Expenditures</b>				
Collection				
Salaries and Benefits	\$ 102,473	\$ 95,249	\$ 128,897	\$ (33,648)
Services and Supplies	43,156	54,697	57,544	(2,847)
Capital Outlay	2,872	6,359	5,000	1,359
Wastewater Treatment Plant				
Salaries and Benefits	150,497	168,774	191,229	(22,455)
Services and Supplies	285,243	284,784	311,126	(26,342)
Capital Outlay	-	-	5,000	(5,000)
Commercial				
Salaries and Benefits	131,932	112,835	138,934	(26,099)
Contractual Services	19,550	49,736	9,400	40,336
Services and Supplies	76,665	79,502	53,837	25,665
Capital Outlay	2,962	55,709	2,500	53,209
Debt Service				
Principal Payments	464,800	433,073	435,830	(2,757)
Interest Payments	115,927	107,806	116,616	(8,810)
Commissions and Postage	12,369	11,570	-	11,570
2019 Bond Expense	-	12,864	-	12,864
Transfer to other funds	60,000	-	78,049	(78,049)
Fund Balance Reserve	-	-	3,928	(3,928)
<b>Total Expenditures</b>	<u>\$ 1,468,446</u>	<u>\$ 1,472,958</u>	<u>\$ 1,537,890</u>	<u>\$ (64,932)</u>
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ (227,026)	\$ 250,515		
<b>Unencumbered Cash, January 1</b>	<u>568,672</u>	<u>341,646</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 341,646</u>	<u>\$ 592,161</u>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Interest Income	\$ 7	\$ -
Expenditures		
Capital Outlay	\$ 109,088	\$ -
<b>Receipts Over (Under) Expenditures</b>	<b>\$ (109,081)</b>	<b>\$ -</b>
<b>Unencumbered Cash, January 1</b>	<u>112,280</u>	<u>3,199</u>
<b>Unencumbered Cash, December 31</b>	<u>\$ 3,199</u>	<u>\$ 3,199</u>

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Interest Income	\$ 131	\$ 98
Expenditures	<u>\$ 54,046</u>	<u>\$ 169,790</u>
<b>Receipts Over (Under) Expenditures</b>	<b>\$ (53,915)</b>	<b>\$ (169,692)</b>
<b>Unencumbered Cash, January 1</b>	<u>656,371</u>	<u>602,456</u>
<b>Unencumbered Cash, December 31</b>	<u><u>\$ 602,456</u></u>	<u><u>\$ 432,764</u></u>

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

For the Year Ended December 31, 2019  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019		Variance Over (Under)
	Actual	Actual	Budget	
Receipts				
Charges for Services	\$ 97,566	\$ 99,728	\$ 94,000	\$ 5,728
Interest Income	39	33	40	(7)
Refunds Received	8	96	-	96
Reimbursed expenses	77	4,050	-	4,050
Miscellaneous Income	27,307	18,061	15,000	3,061
<b>Total Receipts</b>	<u>\$ 124,997</u>	<u>\$ 121,968</u>	<u>\$ 109,040</u>	<u>\$ 12,928</u>
Expenditures				
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
Contractual Services	70,444	74,000	75,000	(1,000)
Services and Supplies	20,219	21,295	27,220	(5,925)
Capital Outlay	12,459	45,049	-	45,049
Transfers out	-	7,000	7,000	-
Fund Reserve Balance	-	-	150,000	(150,000)
<b>Total Expenditures</b>	<u>\$ 103,122</u>	<u>\$ 147,344</u>	<u>\$ 259,220</u>	<u>\$ (111,876)</u>
<b>Receipts Over (Under) Expenditures</b>	<u>\$ 21,875</u>	<u>\$ (25,376)</u>		
<b>Unencumbered Cash, January 1</b>	<u>161,090</u>	<u>182,965</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 182,965</u>	<u>\$ 157,589</u>		

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	<u>2018</u>	<u>2019</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Charges for services	\$ 65,305	\$ 66,966	\$ 68,000	\$ (1,034)
Interest Income	222	100	100	-
Reimbursed expenses	6,623	-	-	
<b>Total Receipts</b>	<u>\$ 72,150</u>	<u>\$ 67,066</u>	<u>\$ 68,100</u>	<u>\$ (1,034)</u>
Expenditures				
Contractual Services	\$ 46,191	\$ 10,670	\$ 50,000	\$ (39,330)
Capital Outlay	7,981	18,043	350,000	(331,957)
Transfers out	3,000	-	3,000	(3,000)
<b>Total Expenditures</b>	<u>\$ 57,172</u>	<u>\$ 28,713</u>	<u>\$ 403,000</u>	<u>\$ (374,287)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 14,978	\$ 38,353		
<b>Unencumbered Cash, January 1</b>	<u>517,719</u>	<u>532,697</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 532,697</u>	<u>\$ 571,050</u>		

**CITY OF ABILENE, KANSAS**  
**AGENCY FUNDS**  
**SUMMARY OF RECEIPTS AND DISBURSEMENTS**  
**Regulatory Basis**  
 For the Year Ended December 31, 2019

<b>FUND</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
Municipal Court	\$ 11,829	\$ 11,220	16,103	\$ 6,946
Payroll Clearing Fund	187	2,314	1,718	783
Self Insurance Fund	39,198	-	-	39,198
<b>Total Agency Funds</b>	<b>\$ 51,214</b>	<b>\$ 13,534</b>	<b>\$ 17,821</b>	<b>\$ 46,927</b>

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

For the Year Ended December 31, 2019

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2018)

	2018	2019
Receipts		
Lease Payments	\$ 874,484	\$ 757,154
Interest Income	2,525	-
<b>Total Receipts</b>	<b>\$ 877,009</b>	<b>\$ 757,154</b>
Expenditures		
2011 Bond Principal	\$ 115,000	\$ -
2011 Bond Interest	269,445	267,116
2012 Bond Interest	490,039	490,038
<b>Total Expenditures</b>	<b>\$ 874,484</b>	<b>\$ 757,154</b>
<b>Receipts Over (Under) Expenditures</b>	<b>\$ 2,525</b>	<b>\$ -</b>
<b>Unencumbered Cash, January 1</b>	<b>147,254</b>	<b>149,779</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 149,779</b>	<b>\$ 149,779</b>