

**CITY OF ABILENE, KANSAS**

**FINANCIAL STATEMENT**

**WITH INDEPENDENT AUDITOR'S REPORT**

**AND**

**REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION**

December 31, 2016

**CITY OF ABILENE, KANSAS**  
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September 12, 2017

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, 2016, and the related notes to the financial statement.

#### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

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

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

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

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

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

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

September 12, 2017  
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, 2016, 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, 2016, 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 2015 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 2016 financial statement, upon which we rendered an unmodified opinion dated July 28, 2016. The 2015 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 2015 comparative information was subjected to the auditing procedures applied in the audit of the 2015 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 2015 basic financial statement or to the 2015 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 2015 comparative information is fairly stated in all material respects in relation to the 2015 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, 2016

| <u>Fund</u>                      | <u>Beginning<br/>Unencumbered<br/>Cash<br/>Balance</u> | <u>Prior Year<br/>Cancelled<br/>Encumbrances</u> | <u>Cash<br/>Receipts</u> | <u>Expenditures</u> | <u>Ending<br/>Unencumbered<br/>Cash<br/>Balance</u> | <u>Add:<br/>Outstanding<br/>Encumbrances<br/>and Accounts<br/>Payable</u> | <u>Ending<br/>Cash<br/>Balance</u> |
|----------------------------------|--|--|--------------------------|---------------------|---|---|------------------------------------|
| General Fund                     | \$ 1,388,099   | \$ -   | \$ 4,420,077             | \$ 4,415,770        | \$ 1,392,406  | \$ 17,483   | \$ 1,409,889                       |
| Special Revenue Funds            |  |  |                          |                     |   |   |                                    |
| Airport Fund                     | 35,785   | -  | 130,925                  | 57,521              | 109,189   | 200   | 109,389                            |
| Fire Apparatus Fund              | 48,147   | -  | 56,163                   | 77,084              | 27,226  | -   | 27,226                             |
| Special Park and Recreation Fund | 53,208   | -  | 16,242                   | 3,943               | 65,507  | -   | 65,507                             |
| Special Alcohol and Drug Fund    | 74,195   | -  | 15,553                   | 12,500              | 77,248  | -   | 77,248                             |
| Library Fund                     | -  | -  | 384,199                  | 383,756             | 443   | -   | 443                                |
| Tourism and Convention Fund      | 74,061   | -  | 215,169                  | 245,074             | 44,156  | 200   | 44,356                             |
| Special Street Fund              | 96   | -  | 318,966                  | 353,996             | (34,934)  | -   | (34,934)                           |
| Recreation Commission Fund       | 218,965  | -  | 475,195                  | 418,596             | 275,564   | 29  | 275,593                            |
| Capital Improvement Fund         | 479,825  | -  | 260                      | 19,600              | 460,485   | -   | 460,485                            |
| Equipment Reserve Fund           | 163,597  | -  | 111,072                  | 122,759             | 151,910   | -   | 151,910                            |
| Community Center Fund            | 153,924  | -  | 32                       | 3,180               | 150,776   | -   | 150,776                            |
| Library/Pool Renovation Fund     | 347,718  | -  | 455,341                  | 474,876             | 328,183   | -   | 328,183                            |
| Sales Tax Street Fund            | 193,147  | -  | 325,262                  | 564,685             | (46,276)  | -   | (46,276)                           |
| Bond and Interest                | 42,159   | -  | 746,034                  | 756,092             | 32,101  | -   | 32,101                             |
| Capital Projects Funds           |  |  |                          |                     |   |   |                                    |
| Dawson Cottage Division Fund     | (74,824)   | -  | (5)                      | -                   | (74,829)  | -   | (74,829)                           |
| Business Funds                   |  |  |                          |                     |   |   |                                    |
| Water Utility Fund               | 355,603  | -  | 1,429,779                | 1,465,372           | 320,010   | 927   | 320,937                            |
| Sewer Utility Fund               | 1,159,970  | -  | 1,247,213                | 1,431,703           | 975,480   | 1,077   | 976,557                            |
| Equipment Reserve - Water Fund   | 207,477  | -  | 35,041                   | 92,110              | 150,408   | -   | 150,408                            |

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, 2016

| Fund   | Beginning<br>Unencumbered<br>Cash<br>Balance | Prior Year<br>Cancelled<br>Encumbrances | Cash<br>Receipts     | Expenditures         | Ending<br>Unencumbered<br>Cash<br>Balance | Add:<br>Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash<br>Balance |
|--|--|---|----------------------|----------------------|---|--|---------------------------|
| Business Funds   |  |   |                      |                      |   |  |                           |
| Equipment Reserve - Sewer Fund                             | \$ 656,098                                   | \$ -                                    | \$ 136               | \$ -                 | \$ 656,234                                | \$ -   | \$ 656,234                |
| Recycling Fund   | 201,181                                      | -                                       | 76,912               | 117,571              | 160,522                                   | 6,987  | 167,509                   |
| Storm Drain Fund   | 423,449                                      | -                                       | 66,648               | 25,873               | 464,224                                   | -  | 464,224                   |
| Related Municipal Entities                                 |  |   |                      |                      |   |  |                           |
| Public Building Commission                                 | \$ 145,785                                   | \$ -                                    | \$ 874,236           | \$ 873,684           | \$ 146,337                                | \$ -   | \$ 146,337                |
| <b>Total Reporting Entity<br/>(Excluding Agency Funds)</b> | <b>\$ 6,347,665</b>                          | <b>\$ -</b>                             | <b>\$ 11,400,450</b> | <b>\$ 11,915,745</b> | <b>\$ 5,832,370</b>                       | <b>\$ 26,903</b>   | <b>\$ 5,859,273</b>       |

**Composition of Cash**

|  |                     |
|--|---------------------|
| Checking Account                                       | \$ 1,381,788        |
| Money Market   | 352,663             |
| Certificates of Deposit                                | 3,995,987           |
| Total Related Municipal Entities                       | 146,337             |
| Total Cash   | \$ 5,876,775        |
| Agency Funds Per Schedule 3                            | (17,502)            |
| <b>Total Reporting Entity (Excluding Agency Funds)</b> | <b>\$ 5,859,273</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, 2016

**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.

***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.

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2016

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

***Basis of Accounting (Continued)***

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, 2016

**Note 2: Deposits and Investments**

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

As of December 31, 2016, the City had the following investments and maturities:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Investment Maturity<br/>Less than 1 Year</u> | <u>Rating</u> |
|------------------------|-------------------|---|---------------|
| Money Market Treasury  | \$ 146,337        | NA (weighted average maturity 49 days)          | S&P AAAM      |

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

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

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

As of December 31, 2016, the City's carrying amount of the deposits was \$5,876,775 and the bank balance was \$6,644,032. 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 \$5,894,032 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.

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2016

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

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund. For the year ended December 31, 2016, there was one fund in violation of this statute. The Community Center Fund expended more than the amount budgeted. The overage was immaterial, and management made the decision to not prepare a budget amendment. Per Schedule 1, the Library/Pool Renovation Fund and the Sales Tax Street Fund expenditures exceeded the approved budget. However, there were unanticipated revenues in both of these funds; therefore, they are not considered budget violations.

K.S.A. 10-1113 requires that expenditures be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. For the year ended December 31, 2016, there were no violations of the cash basis law. There were three funds with negative cash, but they are all grant/reimbursement funds, which are allowed to have negative cash at year end.

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

The City participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing multiple-employer defined benefit pension plan as provided by KSA 74-4901, *et seq.* KPERS & KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue publicly available financial reports that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66503-3803) or by calling 1-888-275-5737.

*Contributions.* KSA 74-4919, KSA 74-49,210 and KSA 74-4975 establish the KPERS and KP&F 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. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. KSA 74-4975 establishes KP&F member-employee contributions 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 employer contribution rates for KPERS 1, KPERS 2 and KPERS 3, as well as KP&F, 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 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.18% for the fiscal year ended December 31, 2016 for KPERS and 20.42%. Contributions to the KPERS pension plan by the City were \$153,760 and contributions to the KP&F pension plan by the City were \$228,783.

*Net Pension Liability.* At December 31, 2016, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,487,067, and the City's proportionate share of the collective net pension liability reported by KP&F was \$.2,139,388. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015. The City's portion of the net pension liability was based on the ratio of the City's contributions to KPERS and KP&F, relative to the total employer and non-employer contributions of the Local subgroup within KPERS and KP&F. 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 assumption 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 in the first paragraph.

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 December 31, 2016

**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, 2016, one retiree participated in this plan and the City paid \$3,242. The remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

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

**Note 6: Capital Projects**

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

**Note 7: Interfund Transactions**

Operating transfers were as follows:

| <u>From</u>         | <u>To</u>                    | <u>Statutory Authority</u> | <u>Amount</u>     |
|---------------------|------------------------------|----------------------------|-------------------|
| General Fund        | Equipment Reserve Fund       | K.S.A. 12-1,117            | \$ 111,047        |
| General Fund        | Convention & Tourism Fund    | Commission Direction       | 25,000            |
| Water Fund          | General Fund                 | KSA 825d                   | 81,162            |
| Water Fund          | Equipment Reserve Water Fund | KSA 825d                   | 35,000            |
| Sewer Fund          | General Fund                 | KSA 825d                   | 71,426            |
| Storm Drainage Fund | General Fund                 | KSA 825d                   | 3,400             |
|                     |                              |                            | <u>\$ 327,035</u> |

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2016

**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  | 2016 Interest Paid  |
|---------------------------------------|----------------|---------------|-----------------|------------------------|---------------------------|-------------|----------------------|----------------------|---------------------|
| <b>General Obligation Bonds</b>       |                |               |                 |                        |                           |             |                      |                      |                     |
| 2009 Series A                         | Var - 4.3%     | 7/23/2009     | 1,780,000       | 9/1/2029               | \$ 1,340,000              | \$ -        | \$ 80,000            | \$ 1,260,000         | \$ 51,167           |
| 2010 Series A                         | Var - 4.6%     | 4/28/2010     | 4,055,000       | 9/1/1930               | 3,340,000                 | -           | 165,000              | 3,175,000            | 140,014             |
| 2011 Series A                         | Var - 3.0%     | 3/25/2011     | 2,200,000       | 9/1/2021               | 1,395,000                 | -           | 215,000              | 1,180,000            | 34,233              |
| 2013 Series A                         | Var - 1.9%     | 2/27/2013     | 1,570,000       | 9/1/2023               | 885,000                   | -           | 210,000              | 675,000              | 10,240              |
| 2015 Series A                         | Var-2.45%      | 8/13/2015     | 245,000         | 9/1/2025               | 245,000                   | -           | 20,000               | 225,000              | 4,426               |
| 2015 Series B                         | Var-1.30%      | 8/13/2015     | 1,365,000       | 6/1/2018               | 1,365,000                 | -           | 460,000              | 905,000              | 14,875              |
| <b>Total General Obligation Bonds</b> |                |               |                 |                        | <u>\$ 8,570,000</u>       | <u>\$ -</u> | <u>\$ 1,150,000</u>  | <u>\$ 7,420,000</u>  | <u>\$ 254,955</u>   |
| <b>Revenue Bonds</b>                  |                |               |                 |                        |                           |             |                      |                      |                     |
| Public Building Commission Bond       |                |               |                 |                        |                           |             |                      |                      |                     |
| Issue - Series 2011                   | Var - 4.3%     | 12/9/2011     | 7,760,000       | 12/1/2028              | \$ 7,440,000              | \$ -        | \$ 110,000           | \$ 7,330,000         | \$ 273,334          |
| Issue - Series 2012                   | Var - 5.025%   | 1/5/2012      | 10,000,000      | 12/1/1935              | 10,000,000                | -           | -                    | 10,000,000           | 490,023             |
| <b>Total Revenue Bonds</b>            |                |               |                 |                        | <u>\$ 17,440,000</u>      | <u>\$ -</u> | <u>\$ 110,000</u>    | <u>\$ 17,330,000</u> | <u>\$ 763,357</u>   |
| <b>Revolving Loans</b>                |                |               |                 |                        |                           |             |                      |                      |                     |
| KDHE Waste Water Treatment Plan       |                |               |                 |                        |                           |             |                      |                      |                     |
|                                       | 2.58%          | 9/1/2006      | 8,620,417       | 9/1/2028               | \$ 5,870,679              | \$ -        | \$ 403,569           | \$ 5,467,110         | \$ 134,451          |
| <b>Lease Purchase</b>                 |                |               |                 |                        |                           |             |                      |                      |                     |
| Recycling Baler                       | 2.84%          | 8/24/2015     | 69,730          | 9/1/2020               | \$ 57,314                 | \$ -        | \$ 10,827            | \$ 46,487            | \$ 1,632            |
| Road Grader                           | 3.20%          | 1/7/2015      | 160,300         | 1/1/2021               | 160,300                   | -           | 27,593               | 132,707              | 5,058               |
| Street Sweeper                        | 3.89%          | 12/12/2011    | 122,889         | 9/1/2017               | 43,611                    | -           | 21,426               | 22,185               | 1,700               |
| <b>Total Lease Purchase</b>           |                |               |                 |                        | <u>\$ 261,225</u>         | <u>\$ -</u> | <u>\$ 59,846</u>     | <u>\$ 201,379</u>    | <u>\$ 8,390</u>     |
| <b>Total Contractual Indebtness</b>   |                |               |                 |                        | <u>\$ 32,141,904</u>      | <u>\$ -</u> | <u>\$ 1,723,415</u>  | <u>\$ 30,418,489</u> | <u>\$ 1,161,153</u> |

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2016

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

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

| <u>Principal</u>                      | <u>2017</u>         | <u>2018</u>         | <u>2019</u>         | <u>2020</u>         | <u>2021</u>         | <u>2022 - 2026</u>  | <u>2027 - 2031</u>  | <u>2031 - 2035</u>  | <u>Total</u>         |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| <b>General Obligation Bonds</b>       |                     |                     |                     |                     |                     |                     |                     |                     |                      |
| 2009 Series A                         | \$ 85,000           | \$ 90,000           | \$ 95,000           | \$ 100,000          | \$ 515,000          | \$ 375,000          | \$ -                | \$ -                | \$ 1,260,000         |
| 2010 Series A                         | 175,000             | 180,000             | 190,000             | 195,000             | 200,000             | 1,135,000           | 1,100,000           | -                   | 3,175,000            |
| 2011 Series A                         | 220,000             | 230,000             | 235,000             | 245,000             | 250,000             | -                   | -                   | -                   | 1,180,000            |
| 2013 Series A                         | 215,000             | 180,000             | 90,000              | 190,000             | -                   | -                   | -                   | -                   | 675,000              |
| 2015 Series A                         | 25,000              | 25,000              | 25,000              | 25,000              | 125,000             | -                   | -                   | -                   | 225,000              |
| 2015 Series B                         | 470,000             | 435,000             | -                   | -                   | -                   | -                   | -                   | -                   | 905,000              |
| <b>Total General Obligation Bonds</b> | <b>\$ 1,190,000</b> | <b>\$ 1,140,000</b> | <b>\$ 635,000</b>   | <b>\$ 755,000</b>   | <b>\$ 1,090,000</b> | <b>\$ 1,510,000</b> | <b>\$ 1,100,000</b> | <b>\$ -</b>         | <b>\$ 7,420,000</b>  |
| <b>Revenue Bonds</b>                  |                     |                     |                     |                     |                     |                     |                     |                     |                      |
| Public Building Commission Bond       |                     |                     |                     |                     |                     |                     |                     |                     |                      |
| Issue - Series 2011                   | \$ 115,000          | \$ 115,000          | \$ 115,000          | \$ 115,000          | \$ -                | \$ 3,975,000        | \$ 2,895,000        | \$ -                | \$ 7,330,000         |
| Issue - Series 2012                   | -                   | -                   | -                   | -                   | -                   | -                   | 2,835,000           | 7,165,000           | 10,000,000           |
| <b>Total Revenue Bonds</b>            | <b>\$ 115,000</b>   | <b>\$ 115,000</b>   | <b>\$ 115,000</b>   | <b>\$ 115,000</b>   | <b>\$ -</b>         | <b>\$ 3,975,000</b> | <b>\$ 5,730,000</b> | <b>\$ 7,165,000</b> | <b>\$ 17,330,000</b> |
| <b>Revolving Loans</b>                |                     |                     |                     |                     |                     |                     |                     |                     |                      |
| KDHE Waste Water Treatment Plan       | \$ 414,049          | \$ 424,800          | \$ 435,830          | \$ 447,147          | \$ 458,759          | \$ 2,478,784        | \$ 807,741          | \$ -                | \$ 5,467,110         |
| <b>Lease Purchase</b>                 |                     |                     |                     |                     |                     |                     |                     |                     |                      |
| Recycling Baler                       | \$ 11,139           | \$ 11,455           | \$ 11,780           | \$ 12,113           | \$ -                | \$ -                | \$ -                | \$ -                | \$ 46,487            |
| Road Grader                           | 31,603              | 32,630              | 33,690              | 34,784              | -                   | -                   | -                   | -                   | 132,707              |
| Street Sweeper                        | 22,185              | -                   | -                   | -                   | -                   | -                   | -                   | -                   | 22,185               |
| <b>Total Lease Purchase</b>           | <b>\$ 64,927</b>    | <b>\$ 44,085</b>    | <b>\$ 45,470</b>    | <b>\$ 46,897</b>    | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 201,379</b>    |
| <b>Total Contractual Indebtedness</b> | <b>\$ 1,783,976</b> | <b>\$ 1,723,885</b> | <b>\$ 1,231,300</b> | <b>\$ 1,364,044</b> | <b>\$ 1,548,759</b> | <b>\$ 7,963,784</b> | <b>\$ 7,637,741</b> | <b>\$ 7,165,000</b> | <b>\$ 30,418,489</b> |

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2016

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

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

| <u>Interest</u>                       | <u>2017</u>         | <u>2018</u>         | <u>2019</u>         | <u>2020</u>         | <u>2021</u>      | <u>2022 - 2026</u>  | <u>2027 - 2031</u>  | <u>2032 - 2036</u>  | <u>2037 - 2038</u> | <u>Total</u>         |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|---------------------|---------------------|---------------------|--------------------|----------------------|
| <b>General Obligation Bonds</b>       |                     |                     |                     |                     |                  |                     |                     |                     |                    |                      |
| 2009 Series A                         | \$ 48,848           | \$ 46,213           | \$ 43,243           | \$ 39,918           | \$ 36,318        | \$ 120,884          | \$ 25,155           | \$ -                | \$ -               | \$ 360,579           |
| 2010 Series A                         | 133,414             | 126,414             | 119,214             | 111,614             | -                | 438,644             | 189,095             | -                   | -                  | 1,118,395            |
| 2011 Series A                         | 30,255              | 25,635              | 20,230              | 14,238              | -                | 7,500               | -                   | -                   | -                  | 97,858               |
| 2013 Series A                         | 8,140               | 5,990               | 4,190               | 3,155               | -                | 5,348               | -                   | -                   | -                  | 26,823               |
| 2015 Series A                         | 4,075               | 3,825               | 3,488               | 3,125               | -                | 8,477               | -                   | -                   | -                  | 22,990               |
| 2015 Series B                         | 7,770               | 2,828               | -                   | -                   | -                | -                   | -                   | -                   | -                  | 10,598               |
| <b>Total General Obligation Bonds</b> | <b>\$ 232,502</b>   | <b>\$ 210,905</b>   | <b>\$ 190,365</b>   | <b>\$ 172,050</b>   | <b>\$ 36,318</b> | <b>\$ 580,853</b>   | <b>\$ 214,250</b>   | <b>\$ -</b>         | <b>\$ -</b>        | <b>\$ 1,637,241</b>  |
| <b>Revenue Bonds</b>                  |                     |                     |                     |                     |                  |                     |                     |                     |                    |                      |
| Public Building Commission Bond       |                     |                     |                     |                     |                  |                     |                     |                     |                    |                      |
| Issue - Series 2011                   | \$ 271,830          | \$ 269,645          | \$ 267,115          | \$ 264,355          | \$ -             | \$ 1,100,996        | \$ 229,191          | \$ -                | \$ -               | \$ 2,403,132         |
| Issue - Series 2012                   | 490,039             | 490,036             | 490,039             | 490,039             | -                | 2,450,195           | 2,359,260           | 1,112,524           | -                  | 7,882,132            |
| <b>Total Revenue Bonds</b>            | <b>\$ 761,869</b>   | <b>\$ 759,681</b>   | <b>\$ 757,154</b>   | <b>\$ 754,394</b>   | <b>\$ -</b>      | <b>\$ 3,551,191</b> | <b>\$ 2,588,451</b> | <b>\$ 1,112,524</b> | <b>\$ -</b>        | <b>\$ 10,285,264</b> |
| <b>Revolving Loans</b>                |                     |                     |                     |                     |                  |                     |                     |                     |                    |                      |
| KDHE Waste Water Treatment Plant      | \$ 124,987          | \$ 115,278          | \$ 105,316          | \$ 95,096           | \$ -             | \$ 306,719          | \$ 31,367           | \$ -                | \$ -               | \$ 778,763           |
| <b>Total KDHE Loans</b>               | <b>\$ 124,987</b>   | <b>\$ 115,278</b>   | <b>\$ 105,316</b>   | <b>\$ 95,096</b>    | <b>\$ -</b>      | <b>\$ 306,719</b>   | <b>\$ 31,367</b>    | <b>\$ -</b>         | <b>\$ -</b>        | <b>\$ 778,763</b>    |
| <b>Lease Purchase</b>                 |                     |                     |                     |                     |                  |                     |                     |                     |                    |                      |
| Recycling Baler                       | \$ 1,320            | \$ 1,004            | \$ 679              | \$ 345              | \$ -             | \$ -                | \$ -                | \$ -                | \$ -               | \$ 3,348             |
| Road Grader                           | 4,309               | 3,283               | 2,224               | 1,130               | -                | -                   | -                   | -                   | -                  | 10,946               |
| Street Sweeper                        | 866                 | -                   | -                   | -                   | -                | -                   | -                   | -                   | -                  | 866                  |
| <b>Total Lease Purchases</b>          | <b>\$ 6,495</b>     | <b>\$ 4,287</b>     | <b>\$ 2,903</b>     | <b>\$ 1,475</b>     | <b>\$ -</b>      | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>        | <b>\$ 15,160</b>     |
| <b>Total Debt</b>                     | <b>\$ 1,125,853</b> | <b>\$ 1,090,151</b> | <b>\$ 1,055,738</b> | <b>\$ 1,023,015</b> | <b>\$ 36,318</b> | <b>\$ 4,438,763</b> | <b>\$ 2,834,068</b> | <b>\$ 1,112,524</b> | <b>\$ -</b>        | <b>\$ 12,716,428</b> |

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# *Notes to Financial Statement*

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 December 31, 2016

**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, 2016.

**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, 2016. Changes in claims liability for 2016 and 2015 were as follows:

|                          | <b>2016</b> | <b>2015</b> |
|--------------------------|-------------|-------------|
| <b>Beginning Balance</b> | \$ 97,612   | \$ 83,594   |
| Additions                | 577,323     | 569,448     |
| Payments                 | 459,087     | 555,430     |
| <b>Ending Balance</b>    | \$ 215,848  | \$ 97,612   |

**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, 2016 was \$120,160.

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, 2016 was \$31,935.

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2016

**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 23 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, 2016

| Fund                             | Certified<br>Budget | Adjustment<br>for<br>Budget Credits/<br>Adjustments | Total<br>Budget<br>for<br>Comparison | Expenditures<br>Chargeable to<br>Current<br>Year | Variance -<br>Over<br>(Under) |
|----------------------------------|---------------------|---|--------------------------------------|--|-------------------------------|
| General Fund                     | \$ 5,881,171        | \$ -  | \$ 5,881,171                         | \$ 4,415,770                                     | \$ (1,465,401)                |
| Special Revenue Funds            |                     |   |                                      |  |                               |
| Airport Fund                     | 344,450             | -   | 344,450                              | 57,521   | (286,929)                     |
| Fire Apparatus Fund              | 112,473             | -   | 112,473                              | 77,084   | (35,389)                      |
| Special Park and Recreation Fund | 40,000              | -   | 40,000                               | 3,943  | (36,057)                      |
| Special Alcohol and Drug Fund    | 12,500              | -   | 12,500                               | 12,500   | -                             |
| Library Fund                     | 405,775             | -   | 405,775                              | 383,756  | (22,019)                      |
| Tourism and Convention Fund      | 337,996             | -   | 337,996                              | 245,074  | (92,922)                      |
| Special Street Fund              | 413,500             | -   | 413,500                              | 353,996  | (59,504)                      |
| Recreation Commission Fund       | 572,453             | -   | 572,453                              | 418,596  | (153,857)                     |
| Capital Improvement Fund         | 506,569             | -   | 506,569                              | 19,600   | (486,969)                     |
| Community Center Fund            | -                   | -   | -                                    | 3,180  | 3,180                         |
| Library/Pool Renovation Fund     | 454,325             | -   | 454,325                              | 474,876  | 20,551 *                      |
| Sales Tax Street Fund            | 325,000             | -   | 325,000                              | 564,685  | 239,685 *                     |
| Bond and Interest                | 1,089,989           | -   | 1,089,989                            | 756,092  | (333,897)                     |
| Business Funds                   |                     |   |                                      |  |                               |
| Water Utility Fund               | 1,751,404           | -   | 1,751,404                            | 1,465,372  | (286,032)                     |
| Sewer Utility Fund               | 1,638,027           | -   | 1,638,027                            | 1,431,703  | (206,324)                     |
| Recycling Fund                   | 115,570             | -   | 115,570                              | 117,571  | 2,001                         |
| Storm Drain Fund                 | 203,400             | -   | 203,400                              | 25,873   | (177,527)                     |

\* Neither of these funds had a budget violation. In both cases, there were unanticipated revenues in 2016.

SCHEDULE 1

See Independent Auditor's Report.

## *Regulatory-Required Supplemental Information*

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

For the Year Ended December 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

| GENERAL FUND                | 2015                | 2016                |                     | Variance<br>Over<br>(Under) |
|-----------------------------|---------------------|---------------------|---------------------|-----------------------------|
|                             | Actual              | Actual              | Budget              |                             |
| Receipts                    |                     |                     |                     |                             |
| Taxes and Shared Revenue    |                     |                     |                     |                             |
| Ad Valorem Property Tax     | \$ 1,289,993        | \$ 1,402,296        | \$ 1,463,495        | \$ (61,199)                 |
| Delinquent Tax              | 26,981              | 26,608              | 15,000              | 11,608                      |
| Motor Vehicle Tax           | 224,583             | 167,563             | 175,328             | (7,765)                     |
| Intergovernmental Revenue   |                     |                     |                     |                             |
| Local Sales Tax             | 1,307,005           | 1,228,733           | 1,302,744           | (74,011)                    |
| Franchise Tax               | 683,207             | 750,306             | 700,000             | 50,306                      |
| KLINK - Highway Maintenance | 30,750              | 30,771              | 130,000             | (99,229)                    |
| Liquor Control Tax          | 25,413              | 15,088              | 15,000              | 88                          |
| -                           |                     |                     | -                   |                             |
| Licenses and Fees           |                     |                     |                     |                             |
| Licenses and Permits        | 87,878              | 37,677              | 81,000              | (43,323)                    |
| Fines and Penalties         | 170,679             | 151,144             | 160,000             | (8,856)                     |
| Charges for Services        | 18,266              | 19,238              | 30,000              | (10,762)                    |
| Use of Money and Property   |                     |                     |                     |                             |
| Interest Income             | 7,863               | 12,357              | 9,000               | 3,357                       |
| Rent                        | 23,032              | 12,093              | 10,980              | 1,113                       |
| Other Receipts              |                     |                     |                     |                             |
| Grants                      | 94,616              | 47,049              | 68,380              | (21,331)                    |
| Contributions               | 1,500               | 12,300              | -                   | 12,300                      |
| Reimbursed Expenditures     | 25,990              | 171,955             | -                   | 171,955                     |
| Insurance Proceeds          | 75,567              | 30,240              | -                   | 30,240                      |
| Miscellaneous               | 39,629              | 148,671             | 15,000              | 133,671                     |
| Transfers From              | 112,982             | 155,988             | 150,000             | 5,988                       |
| <b>Total Receipts</b>       | <b>\$ 4,245,934</b> | <b>\$ 4,420,077</b> | <b>\$ 4,325,927</b> | <b>\$ 94,150</b>            |

**Regulatory-Required Supplemental Information**

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

For the Year Ended December 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

| GENERAL FUND                     | 2015                |                     | 2016                |                     | Variance<br>Over<br>(Under) |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|
|                                  | Actual              | Actual              | Budget              |                     |                             |
| Departmental Expenditures        |                     |                     |                     |                     |                             |
| Administrative                   |                     |                     |                     |                     |                             |
| Salaries and Benefits            | \$ 189,406          | \$ 191,466          | \$ 193,462          | \$ (1,996)          |                             |
| Contractual Services             | 37,834              | 44,077              | 9,200               | 34,877              |                             |
| Services and Supplies            | 204,866             | 182,724             | 116,075             | 66,649              |                             |
| Capital Outlay                   | 4,560               | 503                 | 20,000              | (19,497)            |                             |
| Transfer to Convention & Tourism | -                   | -                   | 25,000              | (25,000)            |                             |
| Other                            | 5,054               | 137,709             | -                   | 137,709             |                             |
| Total                            | <u>\$ 441,720</u>   | <u>\$ 556,479</u>   | <u>\$ 363,737</u>   | <u>\$ 192,742</u>   |                             |
| Police                           |                     |                     |                     |                     |                             |
| Salaries and Benefits            | \$ 1,048,415        | \$ 982,458          | \$ 1,089,867        | \$ (107,409)        |                             |
| Services and Supplies            | 127,822             | 148,670             | 166,150             | (17,480)            |                             |
| Capital Outlay                   | 6,404               | 5,744               | 70,200              | (64,456)            |                             |
| Total                            | <u>\$ 1,182,641</u> | <u>\$ 1,136,872</u> | <u>\$ 1,326,217</u> | <u>\$ (189,345)</u> |                             |
| Fire                             |                     |                     |                     |                     |                             |
| Salaries and Benefits            | \$ 640,725          | \$ 700,714          | \$ 655,486          | \$ 45,228           |                             |
| Services and Supplies            | 74,722              | 86,853              | 82,700              | 4,153               |                             |
| Capital Outlay                   | 14,766              | 173,229             | 43,134              | 130,095             |                             |
| Total                            | <u>\$ 730,213</u>   | <u>\$ 960,796</u>   | <u>\$ 781,320</u>   | <u>\$ 179,476</u>   |                             |
| Streets and Alley                |                     |                     |                     |                     |                             |
| Salaries and Benefits            | \$ 307,022          | \$ 244,252          | \$ 288,646          | \$ (44,394)         |                             |
| Contractual Services             |                     |                     | \$ 57,721           | \$ (57,721)         |                             |
| Services and Supplies            | 297,882             | 376,629             | 322,650             | 53,979              |                             |
| Capital Outlay                   | 25,412              | 60,220              | 60,000              | 220                 |                             |
| Total                            | <u>\$ 630,316</u>   | <u>\$ 681,101</u>   | <u>\$ 729,017</u>   | <u>\$ (47,916)</u>  |                             |
| Bindweed and Flood Maintenance   |                     |                     |                     |                     |                             |
| Salaries and Benefits            | \$ 72,241           | \$ 90,785           | \$ 99,122           | \$ (8,337)          |                             |
| Services and Supplies            | 35,786              | 37,203              | 42,500              | (5,297)             |                             |
| Total                            | <u>\$ 108,027</u>   | <u>\$ 127,988</u>   | <u>\$ 141,622</u>   | <u>\$ (13,634)</u>  |                             |
| Parks and Recreation             |                     |                     |                     |                     |                             |
| Salaries and Benefits            | \$ 180,116          | \$ 179,842          | \$ 198,885          | \$ (19,043)         |                             |
| Services and Supplies            | 73,067              | 74,450              | 78,500              | (4,050)             |                             |
| Capital Outlay                   | 2,900               | 10,262              | 10,700              | (438)               |                             |
| Total                            | <u>\$ 256,083</u>   | <u>\$ 264,554</u>   | <u>\$ 288,085</u>   | <u>\$ (23,531)</u>  |                             |
| Pool                             |                     |                     |                     |                     |                             |
| Services and Supplies            | \$ 21,545           | \$ 8,731            | \$ 21,550           | \$ (12,819)         |                             |

**Regulatory-Required Supplemental Information**

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

For the Year Ended December 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

| GENERAL FUND                     | 2015                | 2016                |                     | Variance<br>Over<br>(Under) |
|----------------------------------|---------------------|---------------------|---------------------|-----------------------------|
|                                  | Actual              | Actual              | Budget              |                             |
| Departmental Expenditures        |                     |                     |                     |                             |
| Community Development            |                     |                     |                     |                             |
| Salaries and Benefits            | \$ 139,057          | \$ 141,142          | \$ 229,686          | \$ (88,544)                 |
| Services and Supplies            | 14,006              | 17,318              | 32,160              | (14,842)                    |
| Economic Development             | 105,111             | 54,901              | 50,000              | 4,901                       |
| <b>Total</b>                     | <u>\$ 258,174</u>   | <u>\$ 213,361</u>   | <u>\$ 311,846</u>   | <u>\$ (98,485)</u>          |
| Inspection                       |                     |                     |                     |                             |
| Salaries and Benefits            | \$ 45,939           | \$ 2,085            | \$ -                | \$ 2,085                    |
| Contractual Services             | 260                 | -                   | -                   | -                           |
| Services and Supplies            | 7,424               | 14,740              | -                   | 14,740                      |
| <b>Total</b>                     | <u>\$ 53,623</u>    | <u>\$ 16,825</u>    | <u>\$ -</u>         | <u>\$ 16,825</u>            |
| Municipal Court                  |                     |                     |                     |                             |
| Salaries and Benefits            | \$ 86,494           | \$ 84,884           | \$ 86,736           | \$ (1,852)                  |
| Contractual Services             | 30,740              | 38,594              | 31,000              | 7,594                       |
| Services and Supplies            | 47,715              | 48,291              | 60,825              | (12,534)                    |
| <b>Total</b>                     | <u>\$ 164,949</u>   | <u>\$ 171,769</u>   | <u>\$ 178,561</u>   | <u>\$ (6,792)</u>           |
| Senior Center and Transportation |                     |                     |                     |                             |
| Salaries and Benefits            | \$ 69,063           | \$ 65,507           | \$ 73,191           | \$ (7,684)                  |
| Contractual Services             | 6,600               | 7,800               | 7,200               | 600                         |
| Services and Supplies            | 34,858              | 31,865              | 40,550              | (8,685)                     |
| Capital Outlay                   | 53,962              | -                   | -                   | -                           |
| <b>Total</b>                     | <u>\$ 164,483</u>   | <u>\$ 105,172</u>   | <u>\$ 120,941</u>   | <u>\$ (15,769)</u>          |
| Civic Center                     |                     |                     |                     |                             |
| Services and Supplies            | \$ 30,508           | \$ 31,561           | \$ 31,775           | \$ (214)                    |
| Capital Outlay                   | 1,921               | 4,514               | -                   | 4,514                       |
| <b>Total</b>                     | <u>\$ 32,429</u>    | <u>\$ 36,075</u>    | <u>\$ 31,775</u>    | <u>\$ 4,300</u>             |
| Other Expenditures               |                     |                     |                     |                             |
| Transfers To Other Funds         | \$ 98,236           | \$ 136,047          | \$ -                | \$ 136,047                  |
| Balance reserve                  | -                   | -                   | 1,586,500           | (1,586,500)                 |
| <b>Total</b>                     | <u>\$ 98,236</u>    | <u>\$ 136,047</u>   | <u>\$ 1,586,500</u> | <u>\$ (1,450,453)</u>       |
| <b>Total Expenditures</b>        | <u>\$ 4,142,439</u> | <u>\$ 4,415,770</u> | <u>\$ 5,881,171</u> | <u>\$ (1,465,401)</u>       |
| Receipts Over (Under)            |                     |                     |                     |                             |
| Expenditures                     | \$ 103,495          | \$ 4,307            |                     |                             |
| Unencumbered Cash, January 1     | 1,284,604           | 1,388,099           |                     |                             |
| Unencumbered Cash, December 31   | <u>\$ 1,388,099</u> | <u>\$ 1,392,406</u> |                     |                             |

**Regulatory-Required Supplemental Information**

**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, 2016  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

|                                | 2015                |                   | 2016              |                     | Variance<br>Over<br>(Under) |
|--------------------------------|---------------------|-------------------|-------------------|---------------------|-----------------------------|
|                                | Actual              | Actual            | Budget            |                     |                             |
| <b>AIRPORT FUND</b>            |                     |                   |                   |                     |                             |
| Receipts                       |                     |                   |                   |                     |                             |
| Taxes and Shared Revenue       |                     |                   |                   |                     |                             |
| Ad Valorem Property Tax        | \$ 61,354           | \$ 67,152         | \$ 70,076         | \$ (2,924)          |                             |
| Delinquent Tax                 | 1,648               | 1,533             | -                 | 1,533               |                             |
| Motor Vehicle Tax              | 5,864               | 7,174             | 7,423             | (249)               |                             |
| Intergovernmental Revenue      |                     |                   |                   |                     |                             |
| Grants - FAA                   | 2,249,441           | 38,989            | -                 | 38,989              |                             |
| Other Receipts                 |                     |                   |                   |                     |                             |
| Contract Payments              | 17,750              | 14,987            | 17,800            | (2,813)             |                             |
| Reimbursed Expenses            | 104                 | 1,045             | -                 | 1,045               |                             |
| Refunds Received               | 180                 | 27                | -                 | 27                  |                             |
| Interest Income                | 42                  | 18                | 50                | (32)                |                             |
| <b>Total Receipts</b>          | <b>\$ 2,336,383</b> | <b>\$ 130,925</b> | <b>\$ 95,349</b>  | <b>\$ 35,576</b>    |                             |
| Expenditures                   |                     |                   |                   |                     |                             |
| Contractual Services           | \$ -                | \$ -              | \$ 1,500          | \$ (1,500)          |                             |
| Services and Supplies          | 17,761              | 24,687            | 33,000            | (8,313)             |                             |
| Capital Outlay                 | 2,493,156           | 32,834            | 309,950           | (277,116)           |                             |
| Qualifying budget credits      | -                   | -                 | -                 | -                   |                             |
| <b>Total Expenditures</b>      | <b>\$ 2,510,917</b> | <b>\$ 57,521</b>  | <b>\$ 344,450</b> | <b>\$ (286,929)</b> |                             |
| Receipts Over (Under)          |                     |                   |                   |                     |                             |
| Expenditures                   | \$ (174,534)        | \$ 73,404         |                   |                     |                             |
| Unencumbered Cash, January 1   | 210,319             | 35,785            |                   |                     |                             |
| Unencumbered Cash, December 31 | <b>\$ 35,785</b>    | <b>\$ 109,189</b> |                   |                     |                             |

**Regulatory-Required Supplemental Information**

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

For the Year Ended December 31, 2016  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

|   | <u>2015</u>      | <u>2016</u>      | <u>Variance<br/>Over<br/>(Under)</u> |
|---|------------------|------------------|--------------------------------------|
|   | <u>Actual</u>    | <u>Actual</u>    | <u>Budget</u>                        |
| <b>FIRE APPARATUS FUND</b>              |                  |                  |                                      |
| Receipts                                |                  |                  |                                      |
| Ad Valorem Property Tax                 | \$ 48,269        | \$ 49,150        | \$ 51,241                            |
| Delinquent Tax                          | 888              | 890              | 500                                  |
| Motor Vehicle Tax                       | 6,130            | 6,110            | 6,323                                |
| Interest Income                         | 14               | 13               | -                                    |
| <b>Total Receipts</b>                   | <u>\$ 55,301</u> | <u>\$ 56,163</u> | <u>\$ 58,064</u>                     |
| Expenditures                            |                  |                  |                                      |
| Principal Payment on Bond               | \$ 45,000        | \$ 73,500        | \$ 45,000                            |
| Interest Payment on Bond                | 4,548            | 3,584            | 5,473                                |
| Commission and Postage                  | -                | -                | 100                                  |
| Capital Outlay/Special Projects         | -                | -                | 61,900                               |
| <b>Total Expenditures</b>               | <u>\$ 49,548</u> | <u>\$ 77,084</u> | <u>\$ 112,473</u>                    |
| Receipts Over (Under)                   |                  |                  |                                      |
| Expenditures                            | \$ 5,753         | \$ (20,921)      |                                      |
| Unencumbered Cash, January 1            | 42,394           | 48,147           |                                      |
| Unencumbered Cash, December 31          | <u>\$ 48,147</u> | <u>\$ 27,226</u> |                                      |
| <b>SPECIAL PARK AND RECREATION FUND</b> |                  |                  |                                      |
| Receipts                                |                  |                  |                                      |
| Alcohol Tax                             | \$ 26,167        | \$ 15,626        | \$ 16,712                            |
| Interest Income                         | 9                | 11               | 25                                   |
| Gifts and Donations                     | 10,744           | 605              | -                                    |
| <b>Total Receipts</b>                   | <u>\$ 36,920</u> | <u>\$ 16,242</u> | <u>\$ 16,737</u>                     |
| Expenditures                            |                  |                  |                                      |
| Capital Outlay                          | \$ 34,233        | \$ 3,943         | \$ 40,000                            |
| Receipts Over (Under)                   |                  |                  |                                      |
| Expenditures                            | \$ 2,687         | \$ 12,299        |                                      |
| Unencumbered Cash, January 1            | 50,521           | 53,208           |                                      |
| Unencumbered Cash, December 31          | <u>\$ 53,208</u> | <u>\$ 65,507</u> |                                      |

**Regulatory-Required Supplemental Information**

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

For the Year Ended December 31, 2016  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

| SPECIAL ALCOHOL AND DRUG<br>FUND | 2015              | 2016              |                   | Variance<br>Over<br>(Under) |
|----------------------------------|-------------------|-------------------|-------------------|-----------------------------|
|                                  | Actual            | Actual            | Budget            |                             |
| <b>Receipts</b>                  |                   |                   |                   |                             |
| Alcohol Tax                      | \$ 25,413         | \$ 15,088         | \$ 16,000         | \$ (912)                    |
| Interest Income                  | 15                | 13                | 10                | 3                           |
| Reimbursed Expense               | -                 | 452               | -                 | 452                         |
| <b>Total Receipts</b>            | <u>\$ 25,428</u>  | <u>\$ 15,553</u>  | <u>\$ 16,010</u>  | <u>\$ (457)</u>             |
| <b>Expenditures</b>              |                   |                   |                   |                             |
| Awards and Contributions         | \$ 6,500          | \$ 6,500          | \$ -              | \$ 6,500                    |
| Capital Outlay                   | -                 | -                 | 5,000             | (5,000)                     |
| D.A.R.E Activities               | -                 | 6,000             | -                 | 6,000                       |
| Services and Supplies            | -                 | -                 | 7,500             | (7,500)                     |
| <b>Total Expenditures</b>        | <u>\$ 6,500</u>   | <u>\$ 12,500</u>  | <u>\$ 12,500</u>  | <u>\$ -</u>                 |
| Receipts Over (Under)            |                   |                   |                   |                             |
| Expenditures                     | \$ 18,928         | \$ 3,053          |                   |                             |
| Unencumbered Cash, January 1     | 55,267            | 74,195            |                   |                             |
| Unencumbered Cash, December 31   | <u>\$ 74,195</u>  | <u>\$ 77,248</u>  |                   |                             |
| <b>LIBRARY FUND</b>              |                   |                   |                   |                             |
| <b>Receipts</b>                  |                   |                   |                   |                             |
| Ad Valorem Property Tax          | \$ 304,659        | \$ 337,932        | \$ 352,434        | \$ (14,502)                 |
| Delinquent Tax                   | 15,848            | 6,378             | -                 | 6,378                       |
| Motor Vehicle Tax                | 43,116            | 39,446            | 41,131            | (1,685)                     |
| Non Tax Revenue                  | -                 | -                 | 4,210             | (4,210)                     |
| Grants                           | -                 | -                 | 8,000             | (8,000)                     |
| Transfer from General Fund       | 44                | -                 | -                 | -                           |
| Reimbursed expense               | -                 | 443               | -                 | 443                         |
| <b>Total Receipts</b>            | <u>\$ 363,667</u> | <u>\$ 384,199</u> | <u>\$ 405,775</u> | <u>\$ (21,576)</u>          |
| <b>Expenditures</b>              |                   |                   |                   |                             |
| Appropriation to Library         | \$ 363,667        | \$ 383,756        | \$ 405,775        | \$ (22,019)                 |
| Receipts Over (Under)            |                   |                   |                   |                             |
| Expenditures                     | \$ -              | \$ 443            |                   |                             |
| Unencumbered Cash, January 1     | -                 | -                 |                   |                             |
| Unencumbered Cash, December 31   | <u>\$ -</u>       | <u>\$ 443</u>     |                   |                             |

**Regulatory-Required Supplemental Information**

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

For the Year Ended December 31, 2016  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

| TOURISM AND CONVENTION<br>FUND | 2015              | 2016               |                   | Variance<br>Over<br>(Under) |
|--------------------------------|-------------------|--------------------|-------------------|-----------------------------|
|                                | Actual            | Actual             | Budget            |                             |
| <b>Receipts</b>                |                   |                    |                   |                             |
| Transient Guest Tax            | \$ 183,570        | \$ 149,197         | \$ 130,000        | \$ 19,197                   |
| Arts Festival Revenue          | -                 | -                  | 90,000            | (90,000)                    |
| Charges for Services           | 23,392            | 11,909             | 21,641            | (9,732)                     |
| Interest Income                | 12                | 12                 | -                 | 12                          |
| Reimbursed Expenses            | 35,211            | 26,213             | 55,000            | (28,787)                    |
| Refunds Received               | 329               | 45                 | -                 | 45                          |
| Miscellaneous Revenue          | 24,874            | 2,793              | 10,510            | (7,717)                     |
| Transfer from General          | 25,000            | 25,000             | 25,000            | -                           |
| <b>Total Receipts</b>          | <u>\$ 292,388</u> | <u>\$ 215,169</u>  | <u>\$ 332,151</u> | <u>\$ (116,982)</u>         |
| <b>Expenditures</b>            |                   |                    |                   |                             |
| Salaries and Benefits          | \$ 131,092        | \$ 122,790         | \$ 145,596        | \$ (22,806)                 |
| Services and Supplies          | 113,513           | 112,448            | 186,400           | (73,952)                    |
| Capital Outlay                 | 1,655             | 3,045              | 6,000             | (2,955)                     |
| Trolley Expenses               | 7,315             | 6,791              | -                 | 6,791                       |
| <b>Total Expenditures</b>      | <u>\$ 253,575</u> | <u>\$ 245,074</u>  | <u>\$ 337,996</u> | <u>\$ (92,922)</u>          |
| Receipts Over (Under)          |                   |                    |                   |                             |
| Expenditures                   | \$ 38,813         | \$ (29,905)        |                   |                             |
| Unencumbered Cash, January 1   | 35,248            | 74,061             |                   |                             |
| Unencumbered Cash, December 31 | <u>\$ 74,061</u>  | <u>\$ 44,156</u>   |                   |                             |
| <b>SPECIAL STREET FUND</b>     |                   |                    |                   |                             |
| <b>Receipts</b>                |                   |                    |                   |                             |
| Fuel Tax                       | \$ 174,073        | \$ 174,425         | \$ 175,830        | \$ (1,405)                  |
| KDOT Funds                     | 116,892           | 143,211            | 200,000           | (56,789)                    |
| Interest Income                | 820               | 1,330              | 1,200             | 130                         |
| Reimbursed Expenses            | 2,677             | -                  | 65,000            | (65,000)                    |
| <b>Total Receipts</b>          | <u>\$ 294,462</u> | <u>\$ 318,966</u>  | <u>\$ 442,030</u> | <u>\$ (123,064)</u>         |
| <b>Expenditures</b>            |                   |                    |                   |                             |
| Services and Supplies          | \$ 24,191         | \$ 25,925          | \$ 26,500         | \$ (575)                    |
| Capital Outlay                 | 238,638           | 328,071            | 387,000           | (58,929)                    |
| <b>Total Expenditures</b>      | <u>\$ 262,829</u> | <u>\$ 353,996</u>  | <u>\$ 413,500</u> | <u>\$ (59,504)</u>          |
| Receipts Over (Under)          |                   |                    |                   |                             |
| Expenditures                   | \$ 31,633         | \$ (35,030)        |                   |                             |
| Unencumbered Cash, January 1   | (31,537)          | 96                 |                   |                             |
| Unencumbered Cash, December 31 | <u>\$ 96</u>      | <u>\$ (34,934)</u> |                   |                             |

**Regulatory-Required Supplemental Information**

**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, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

| RECREATION COMMISSION<br>FUND  | 2015              |                   | 2016              |                     | Variance<br>Over<br>(Under) |
|--------------------------------|-------------------|-------------------|-------------------|---------------------|-----------------------------|
|                                | Actual            | Actual            | Budget            |                     |                             |
| Receipts                       |                   |                   |                   |                     |                             |
| Contract Payments              | \$ 258,261        | \$ 274,710        | \$ 243,545        | \$ 31,165           |                             |
| Fees                           | 201,381           | 200,430           | 188,300           | 12,130              |                             |
| Interest Income                | 60                | 55                | 100               | (45)                |                             |
| Grants                         | 1,296             | -                 | 15,000            | (15,000)            |                             |
| <b>Total Receipts</b>          | <u>\$ 460,998</u> | <u>\$ 475,195</u> | <u>\$ 446,945</u> | <u>\$ 28,250</u>    |                             |
| Expenditures                   |                   |                   |                   |                     |                             |
| Administration                 |                   |                   |                   |                     |                             |
| Salaries and Benefits          | \$ 170,235        | \$ 173,659        | \$ 170,953        | \$ 2,706            |                             |
| Contractual Services           | 3,050             | 150               | -                 | 150                 |                             |
| Services and Supplies          | 23,746            | 25,435            | -                 | 25,435              |                             |
| Capital Outlay                 | 278               | 540               | -                 | 540                 |                             |
| Aquatics                       |                   |                   |                   |                     |                             |
| Salaries and Benefits          | 57,394            | 59,218            | 85,000            | (25,782)            |                             |
| Services and Supplies          | 15,371            | 15,873            | -                 | 15,873              |                             |
| Athletics                      |                   |                   |                   |                     |                             |
| Salaries and Benefits          | 17,666            | 22,338            | 82,250            | (59,912)            |                             |
| Services and Supplies          | 58,032            | 51,439            | -                 | 51,439              |                             |
| Community Education            |                   |                   |                   |                     |                             |
| Salaries and Benefits          | 13,261            | 11,942            | 31,250            | (19,308)            |                             |
| Services and Supplies          | 3,871             | 2,699             | -                 | 2,699               |                             |
| Community Center               |                   |                   |                   |                     |                             |
| Salaries and Benefits          | 246               | -                 | 78,000            | (78,000)            |                             |
| Contractual Services           | -                 | 3,200             | -                 | 3,200               |                             |
| Services and Supplies          | 48,109            | 52,103            | -                 | 52,103              |                             |
| Special Projects               | -                 | -                 | 125,000           | (125,000)           |                             |
| <b>Total Expenditures</b>      | <u>\$ 411,259</u> | <u>\$ 418,596</u> | <u>\$ 572,453</u> | <u>\$ (153,857)</u> |                             |
| Receipts Over (Under)          |                   |                   |                   |                     |                             |
| Expenditures                   | \$ 49,739         | \$ 56,599         |                   |                     |                             |
| Unencumbered Cash, January 1   | 169,226           | 218,965           |                   |                     |                             |
| Unencumbered Cash, December 31 | <u>\$ 218,965</u> | <u>\$ 275,564</u> |                   |                     |                             |

*Regulatory-Required Supplemental Information*

**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, 2016  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

|                                 | 2015              |                   | 2016              |             | Variance<br>Over<br>(Under) |
|---------------------------------|-------------------|-------------------|-------------------|-------------|-----------------------------|
|                                 | Actual            | Actual            | Budget            | Budget      |                             |
| <b>CAPITAL IMPROVEMENT FUND</b> |                   |                   |                   |             |                             |
| Receipts                        |                   |                   |                   |             |                             |
| Ad Valorem Property Tax         | \$ 1,042          | \$ -              | \$ -              | \$ -        | \$ -                        |
| Delinquent Tax                  | 244               | 160               | -                 | -           | 160                         |
| Motor Vehicle Tax               | 25                | -                 | -                 | -           | -                           |
| Interest Income                 | 106               | 100               | -                 | -           | 100                         |
| <b>Total Receipts</b>           | <b>\$ 1,417</b>   | <b>\$ 260</b>     | <b>\$ -</b>       | <b>\$ -</b> | <b>\$ 260</b>               |
| Expenditures                    |                   |                   |                   |             |                             |
| Special Projects                | \$ -              | \$ 19,600         | \$ 506,569        | \$ -        | \$ (486,969)                |
| Transfer to General Fund        | 6,057             | -                 | -                 | -           | -                           |
| <b>Total Expenditures</b>       | <b>\$ 6,057</b>   | <b>\$ 19,600</b>  | <b>\$ 506,569</b> | <b>\$ -</b> | <b>\$ (486,969)</b>         |
| Receipts Over (Under)           |                   |                   |                   |             |                             |
| Expenditures                    | \$ (4,640)        | \$ (19,340)       |                   |             |                             |
| Unencumbered Cash, January 1    | 484,465           | 479,825           |                   |             |                             |
| Unencumbered Cash, December 31  | <b>\$ 479,825</b> | <b>\$ 460,485</b> |                   |             |                             |

**Regulatory-Required Supplemental Information**

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

For the Year Ended December 31, 2016  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

**EQUIPMENT RESERVE FUND**

|                                | <b>2015</b>      | <b>2016</b>       |
|--------------------------------|------------------|-------------------|
| Receipts                       |                  |                   |
| Interest Income                | \$ 18            | \$ 25             |
| Sale of Equipment              | -                | -                 |
| Transfer from General          | 73,192           | 111,047           |
| <b>Total Receipts</b>          | <b>\$ 73,210</b> | <b>\$ 111,072</b> |
| Expenditures                   |                  |                   |
| Capital Outlay                 | \$ 73,192        | \$ 122,759        |
| Receipts Over (Under)          |                  |                   |
| Expenditures                   | \$ 18            | \$ (11,687)       |
| Unencumbered Cash, January 1   | 163,579          | 163,597           |
| Unencumbered Cash, December 31 | \$ 163,597       | \$ 151,910        |

|                                | <b>2015</b>   | <b>2016</b>   |               | <b>Variance</b> |
|--------------------------------|---------------|---------------|---------------|-----------------|
|                                | <b>Actual</b> | <b>Actual</b> | <b>Budget</b> | <b>Over</b>     |
|                                |               |               |               | <b>(Under)</b>  |
| <b>COMMUNITY CENTER FUND</b>   |               |               |               |                 |
| Receipts                       |               |               |               |                 |
| Interest Income                | \$ 33         | \$ 32         | \$ 60         | \$ (28)         |
| Expenditures                   |               |               |               |                 |
| Capital Outlay                 | \$ -          | \$ 3,180      | \$ -          | \$ 3,180        |
| Receipts Over (Under)          |               |               |               |                 |
| Expenditures                   | \$ 33         | \$ (3,148)    |               |                 |
| Unencumbered Cash, January 1   | 153,891       | 153,924       |               |                 |
| Unencumbered Cash, December 31 | \$ 153,924    | \$ 150,776    |               |                 |

**LIBRARY/POOL RENOVATION FUND**

|                                |                   |                   |                   |                    |
|--------------------------------|-------------------|-------------------|-------------------|--------------------|
| Receipts                       |                   |                   |                   |                    |
| Sales Tax Distribution         | \$ 480,197        | \$ 455,277        | \$ 473,310        | \$ (18,033)        |
| Bond Issuance Costs            | 19,432            | -                 | -                 | -                  |
| Interest Income                | 49                | 64                | 100               | (36)               |
| <b>Total Receipts</b>          | <b>\$ 499,678</b> | <b>\$ 455,341</b> | <b>\$ 473,410</b> | <b>\$ (18,069)</b> |
| Expenditures                   |                   |                   |                   |                    |
| Bond Principal                 | \$ 395,000        | \$ 460,000        | \$ 395,000        | \$ 65,000          |
| Bond Interest                  | 36,921            | 14,876            | 59,225            | (44,349)           |
| Bond Issuance Costs            | 17,842            | -                 | 100               | (100)              |
| <b>Total Expenditures</b>      | <b>\$ 449,763</b> | <b>\$ 474,876</b> | <b>\$ 454,325</b> | <b>\$ 20,551</b>   |
| Receipts Over (Under)          |                   |                   |                   |                    |
| Expenditures                   | \$ 49,915         | \$ (19,535)       |                   |                    |
| Unencumbered Cash, January 1   | 297,803           | 347,718           |                   |                    |
| Unencumbered Cash, December 31 | \$ 347,718        | \$ 328,183        |                   |                    |

**Regulatory-Required Supplemental Information**

**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, 2016  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

|                                | <u>2015</u>       | <u>2016</u>        |                   | Variance<br>Over<br>(Under) |
|--------------------------------|-------------------|--------------------|-------------------|-----------------------------|
|                                | Actual            | Actual             | Budget            |                             |
| <b>SALES TAX STREET FUND</b>   |                   |                    |                   |                             |
| Receipts                       |                   |                    |                   |                             |
| Sales Tax                      | \$ 343,019        | \$ 325,218         | \$ 325,000        | \$ 218                      |
| Interest Income                | 63                | 44                 | 70                | (26)                        |
| <b>Total Receipts</b>          | <u>\$ 343,082</u> | <u>\$ 325,262</u>  | <u>\$ 325,070</u> | <u>\$ 192</u>               |
| Expenditures                   |                   |                    |                   |                             |
| Capital Outlay                 | \$ 296,636        | \$ 564,685         | \$ 325,000        | \$ 239,685                  |
| Receipts Over (Under)          |                   |                    |                   |                             |
| Expenditures                   | \$ 46,446         | \$ (239,423)       |                   |                             |
| Unencumbered Cash, January 1   | 146,701           | 193,147            |                   |                             |
| Unencumbered Cash, December 31 | <u>\$ 193,147</u> | <u>\$ (46,276)</u> |                   |                             |

**Regulatory-Required Supplemental Information**

**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, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

|                                | 2015       |             | 2016         |              | Variance<br>Over<br>(Under) |
|--------------------------------|------------|-------------|--------------|--------------|-----------------------------|
|                                | Actual     | Actual      | Budget       | Budget       |                             |
| <b>BOND AND INTEREST FUND</b>  |            |             |              |              |                             |
| Receipts                       |            |             |              |              |                             |
| Ad Valorem Property Tax        | \$ 478,560 | \$ 479,599  | \$ 499,948   | \$ (20,349)  |                             |
| Delinquent Tax                 | 8,403      | 9,180       | 4,000        | 5,180        |                             |
| Motor Vehicle Tax              | 75,468     | 60,128      | 65,044       | (4,916)      |                             |
| Special Assessments            | 298,273    | 195,852     | 120,425      | 75,427       |                             |
| Interest Income                | 1,540      | 1,275       | 1,500        | (225)        |                             |
| <b>Total Receipts</b>          | \$ 862,244 | \$ 746,034  | \$ 690,917   | \$ 55,117    |                             |
| Expenditures                   |            |             |              |              |                             |
| Bond Principal                 | \$ 540,000 | \$ 524,100  | \$ 564,989   | \$ (40,889)  |                             |
| Bond Interest                  | 238,830    | 231,992     | -            | 231,992      |                             |
| Debt Service Balance Reserve   | -          | -           | 525,000      | (525,000)    |                             |
| <b>Total Expenditures</b>      | \$ 778,830 | \$ 756,092  | \$ 1,089,989 | \$ (333,897) |                             |
| Receipts Over (Under)          |            |             |              |              |                             |
| Expenditures                   | \$ 83,414  | \$ (10,058) |              |              |                             |
| Unencumbered Cash, January 1   | (41,255)   | 42,159      |              |              |                             |
| Unencumbered Cash, December 31 | \$ 42,159  | \$ 32,101   |              |              |                             |

**Regulatory-Required Supplemental Information**

**CITY OF ABILENE, KANSAS  
CAPITAL PROJECT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
Regulatory Basis**

**DAWSON COTTAGE ADDITION FUND**

For the Year Ended December 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

| <b>DAWSON COTTAGE ADDITION FUND</b> | <u>2015</u><br><u>Actual</u> | <u>2016</u><br><u>Actual</u> |
|-------------------------------------|------------------------------|------------------------------|
| Receipts                            |                              |                              |
| Interest Income                     | \$ 2                         | \$ (5)                       |
| Transfers in                        | 48,721                       | -                            |
| <b>Total Receipts</b>               | <u>\$ 48,723</u>             | <u>\$ (5)</u>                |
| Expenditures                        |                              |                              |
| Administrative Fees                 | \$ 327                       | \$ -                         |
| Note Interest                       | 1,710                        | -                            |
| Issuance Costs Series 2015A/B       | 153,166                      | -                            |
| <b>Total Expenditures</b>           | <u>\$ 155,203</u>            | <u>\$ -</u>                  |
| Receipts Over (Under)               |                              |                              |
| Expenditures                        | \$ (106,480)                 | \$ (5)                       |
| Unencumbered Cash, January 1        | 31,656                       | (74,824)                     |
| Unencumbered Cash, December 31      | <u>\$ (74,824)</u>           | <u>\$ (74,829)</u>           |

**Regulatory-Required Supplemental Information**

**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, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

|   | 2015         | 2016         |              | Variance<br>Over<br>(Under) |
|---|--------------|--------------|--------------|-----------------------------|
|   | Actual       | Actual       | Budget       |                             |
| <b>WATER UTILITY FUND</b>                 |              |              |              |                             |
| Receipts                                  |              |              |              |                             |
| Charges for Services                      | \$ 1,425,899 | \$ 1,370,827 | \$ 1,623,240 | \$ (252,413)                |
| Sales Tax                                 | 8            | 117          | 650          | (533)                       |
| Fines and Penalties                       | 23,386       | 14,200       | 22,000       | (7,800)                     |
| Reimbursed Expenses                       | 2,043        | 14,818       | 5,000        | 9,818                       |
| Interest Income                           | 5,143        | 4,721        | 4,500        | 221                         |
| Antenna Fees                              | -            | 14,737       | 12,500       | 2,237                       |
| Miscellaneous Fees                        | 31,532       | 10,359       | 12,000       | (1,641)                     |
| <b>Total Receipts</b>                     | \$ 1,488,011 | \$ 1,429,779 | \$ 1,679,890 | \$ (250,111)                |
| Expenditures                              |              |              |              |                             |
| Wells Production and Water Treatment Plan |              |              |              |                             |
| Salaries and Benefits                     | \$ 184,856   | \$ 192,581   | \$ 531,173   | \$ (338,592)                |
| Services and Supplies                     | 239,437      | 257,352      | -            | 257,352                     |
| Capital Outlay                            | -            | 336          | -            | 336                         |
| Water Distribution                        |              |              |              |                             |
| Salaries and Benefits                     | 211,087      | 230,760      | 692,762      | (462,002)                   |
| Services and Supplies                     | 294,832      | 333,725      | -            | 333,725                     |
| Capital Outlay                            | 57,951       | 78,345       | -            | 78,345                      |
| Commercial                                |              |              |              |                             |
| Salaries and Benefits                     | 117,856      | 122,871      | 241,739      | (118,868)                   |
| Contractual Services                      | 10,233       | 8,596        | -            | 8,596                       |
| Services and Supplies                     | 82,500       | 59,128       | -            | 59,128                      |
| Capital Outlay                            | 12,000       | 1,646        | -            | 1,646                       |
| Debt Service                              |              |              |              |                             |
| Principal Payments                        | 90,000       | 60,900       | 169,568      | (108,668)                   |
| Interest Payments                         | 3,693        | 2,970        | -            | 2,970                       |
| Transfer to General                       | 125,242      | 116,162      | 116,162      | -                           |
| <b>Total Expenditures</b>                 | \$ 1,429,687 | \$ 1,465,372 | \$ 1,751,404 | \$ (286,032)                |
| Receipts Over (Under)                     |              |              |              |                             |
| Expenditures                              | \$ 58,324    | \$ (35,593)  |              |                             |
| Unencumbered Cash, January 1              | 297,279      | 355,603      |              |                             |
| Unencumbered Cash, December 31            | \$ 355,603   | \$ 320,010   |              |                             |

**Regulatory-Required Supplemental Information**

**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, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

|                                | 2015                | 2016                |                     | Variance<br>Over<br>(Under) |
|--------------------------------|---------------------|---------------------|---------------------|-----------------------------|
|                                | Actual              | Actual              | Budget              |                             |
| <b>SEWER UTILITY FUND</b>      |                     |                     |                     |                             |
| Receipts                       |                     |                     |                     |                             |
| Charges for Services           | \$ 1,330,562        | \$ 1,230,998        | \$ 1,428,510        | \$ (197,512)                |
| Interest Income                | 2,672               | 4,260               | -                   | 4,260                       |
| Reimbursed Expenses            | 2,016               | 11,858              | 7,200               | 4,658                       |
| Refunds                        | 7,127               | 97                  | -                   | 97                          |
| <b>Total Receipts</b>          | <u>\$ 1,342,377</u> | <u>\$ 1,247,213</u> | <u>\$ 1,435,710</u> | <u>\$ (188,497)</u>         |
| Expenditures                   |                     |                     |                     |                             |
| Collection                     |                     |                     |                     |                             |
| Salaries and Benefits          | \$ 89,893           | \$ 95,088           | \$ 282,779          | \$ (187,691)                |
| Services and Supplies          | 41,252              | 52,661              | -                   | 52,661                      |
| Capital Outlay                 | 77,383              | 7,687               | -                   | 7,687                       |
| Wastewater Treatment Plant     |                     |                     |                     |                             |
| Salaries and Benefits          | 152,015             | 152,932             | 535,003             | (382,071)                   |
| Services and Supplies          | 263,088             | 284,724             | -                   | 284,724                     |
| Capital Outlay                 | 15,359              | 1,300               | -                   | 1,300                       |
| Commercial                     |                     |                     |                     |                             |
| Salaries and Benefits          | 117,846             | 123,013             | 196,372             | (73,359)                    |
| Contractual Services           | 10,233              | 8,602               | -                   | 8,602                       |
| Services and Supplies          | 50,791              | 47,142              | -                   | 47,142                      |
| Capital Outlay                 | 15,000              | 1,646               | -                   | 1,646                       |
| Debt Service                   |                     |                     |                     |                             |
| Principal Payments             | 433,355             | 435,069             | 552,447             | (117,378)                   |
| Interest Payments              | 145,675             | 135,987             | -                   | 135,987                     |
| Commissions and Postage        | 15,416              | 14,426              | -                   | 14,426                      |
| Transfer to General            | 95,379              | 71,426              | 71,426              | -                           |
| <b>Total Expenditures</b>      | <u>\$ 1,522,685</u> | <u>\$ 1,431,703</u> | <u>\$ 1,638,027</u> | <u>\$ (206,324)</u>         |
| Receipts Over (Under)          |                     |                     |                     |                             |
| Expenditures                   | \$ (180,308)        | \$ (184,490)        |                     |                             |
| Unencumbered Cash, January 1   | 1,340,278           | 1,159,970           |                     |                             |
| Unencumbered Cash, December 31 | <u>\$ 1,159,970</u> | <u>\$ 975,480</u>   |                     |                             |

**Regulatory-Required Supplemental Information**

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

For the Year Ended December 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

|   | <u>2015</u>       | <u>2016</u>       |
|---|-------------------|-------------------|
| <b>EQUIPMENT RESERVE -<br/>WATER FUND</b>     |                   |                   |
| Interest Income                               | \$ 37             | \$ 41             |
| Transfer from other funds                     | 50,000            | 35,000            |
|   | <u>\$ 50,037</u>  | <u>\$ 35,041</u>  |
| Expenditures                                  |                   |                   |
| Capital Outlay                                | \$ 5,096          | \$ 92,110         |
| Receipts Over (Under)                         |                   |                   |
| Expenditures                                  | \$ 44,941         | \$ (57,069)       |
| Unencumbered Cash, January 1                  | 162,536           | 207,477           |
| Unencumbered Cash, December 31                | <u>\$ 207,477</u> | <u>\$ 150,408</u> |
| <br><b>EQUIPMENT RESERVE -<br/>SEWER FUND</b> |                   |                   |
| Receipts                                      |                   |                   |
| Interest Income                               | \$ 138            | \$ 136            |
| Transfer from Sewer                           | 25,000            | -                 |
| Total Receipts                                | <u>\$ 25,138</u>  | <u>\$ 136</u>     |
| Expenditures                                  | <u>\$ -</u>       | <u>\$ -</u>       |
| Receipts Over (Under)                         |                   |                   |
| Expenditures                                  | \$ 25,138         | \$ 136            |
| Unencumbered Cash, January 1                  | 630,960           | 656,098           |
| Unencumbered Cash, December 31                | <u>\$ 656,098</u> | <u>\$ 656,234</u> |

*Regulatory-Required Supplemental Information*

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

For the Year Ended December 31, 2016  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

|                                | 2015              |                   | 2016              |                       |
|--------------------------------|-------------------|-------------------|-------------------|-----------------------|
|                                | Actual            | Actual            | Budget            | Variance Over (Under) |
| <b>RECYCLING FUND</b>          |                   |                   |                   |                       |
| Receipts                       |                   |                   |                   |                       |
| Charges for Services           | \$ 56,437         | \$ 59,322         | \$ 59,160         | \$ 162                |
| Interest Income                | 51                | 44                | 80                | (36)                  |
| Refunds Received               | 266               | 9                 | -                 | 9                     |
| Reimbursed expenses            | 69,939            | 170               | -                 | 170                   |
| Miscellaneous Income           | 22,715            | 17,367            | 25,000            | (7,633)               |
| <b>Total Receipts</b>          | <u>\$ 149,408</u> | <u>\$ 76,912</u>  | <u>\$ 84,240</u>  | <u>\$ (7,328)</u>     |
| Expenditures                   |                   |                   |                   |                       |
| Salaries and Benefits          | \$ 23,095         | \$ 1,482          | \$ -              | \$ 1,482              |
| Contractual Services           | 67,833            | 80,176            | 74,000            | 6,176                 |
| Services and Supplies          | 22,938            | 21,813            | 27,470            | (5,657)               |
| Capital Outlay                 | 83,830            | 14,100            | 14,100            | -                     |
| <b>Total Expenditures</b>      | <u>\$ 197,696</u> | <u>\$ 117,571</u> | <u>\$ 115,570</u> | <u>\$ 2,001</u>       |
| Receipts Over (Under)          |                   |                   |                   |                       |
| Expenditures                   | \$ (48,288)       | \$ (40,659)       |                   |                       |
| Unencumbered Cash, January 1   | 249,469           | 201,181           |                   |                       |
| Unencumbered Cash, December 31 | <u>\$ 201,181</u> | <u>\$ 160,522</u> |                   |                       |
| <b>STORM DRAIN FUND</b>        |                   |                   |                   |                       |
| Receipts                       |                   |                   |                   |                       |
| Charges for Services           | \$ 67,717         | \$ 66,568         | \$ 68,000         | \$ (1,432)            |
| Reimbursed Expenses            | 1,583             | -                 | -                 | -                     |
| Interest Income                | 86                | 80                | 100               | (20)                  |
| <b>Total Receipts</b>          | <u>\$ 69,386</u>  | <u>\$ 66,648</u>  | <u>\$ 68,100</u>  | <u>\$ (1,452)</u>     |
| Expenditures                   |                   |                   |                   |                       |
| Contractual Services           | \$ -              | \$ 17,975         | \$ -              | \$ 17,975             |
| Capital Outlay                 | 401               | 4,498             | 200,000           | (195,502)             |
| Transfer from General          | 6,375             | 3,400             | 3,400             | -                     |
| <b>Total Expenditures</b>      | <u>\$ 6,776</u>   | <u>\$ 25,873</u>  | <u>\$ 203,400</u> | <u>\$ (177,527)</u>   |
| Receipts Over (Under)          |                   |                   |                   |                       |
| Expenditures                   | \$ 62,610         | \$ 40,775         |                   |                       |
| Unencumbered Cash, January 1   | 360,839           | 423,449           |                   |                       |
| Unencumbered Cash, December 31 | <u>\$ 423,449</u> | <u>\$ 464,224</u> |                   |                       |

**Regulatory-Required Supplemental Information**

**CITY OF ABILENE, KANSAS**  
**AGENCY FUNDS**  
**SUMMARY OF RECEIPTS AND DISBURSEMENTS**  
**Regulatory Basis**  
 For the Year Ended December 31, 2016

| FUND                      | Beginning<br>Cash<br>Balance | Receipts         | Disbursements    | Ending<br>Cash<br>Balance |
|---------------------------|------------------------------|------------------|------------------|---------------------------|
| Municipal Court           | \$ 12,350                    | \$ 17,275        | \$ 15,020        | \$ 14,605                 |
| Payroll Clearing Funds    | 2,897                        | -                | -                | 2,897                     |
| <b>Total Agency Funds</b> | <u>\$ 15,247</u>             | <u>\$ 17,275</u> | <u>\$ 15,020</u> | <u>\$ 17,502</u>          |

**Regulatory-Required Supplemental Information**

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

For the Year Ended December 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

| <b>PBC HOSPITAL PROJECT</b>        | <u>2015</u>         | <u>2016</u>       |
|------------------------------------|---------------------|-------------------|
| Receipts                           |                     |                   |
| Lease Payments                     | \$ 870,712          | \$ 874,183        |
| Interest Income                    | 36                  | 53                |
| <b>Total Receipts</b>              | <u>\$ 870,748</u>   | <u>\$ 874,236</u> |
| Expenditures                       |                     |                   |
| Construction Costs                 | \$ 240,413          | \$ -              |
| 2011 Bond Principal                | 105,000             | 110,000           |
| 2011 Bond Interest                 | 275,115             | 273,645           |
| 2012 Bond Interest                 | 490,039             | 490,039           |
| <b>Total Expenditures</b>          | <u>\$ 1,110,567</u> | <u>\$ 873,684</u> |
| Receipts Over (Under) Expenditures | \$ (239,819)        | \$ 552            |
| Unencumbered Cash, January 1       | 385,604             | 145,785           |
| Unencumbered Cash, December 31     | <u>\$ 145,785</u>   | <u>\$ 146,337</u> |

*Regulatory-Required Supplemental Information*