

**CITY OF ABILENE, KANSAS**

**FINANCIAL STATEMENT**

**WITH INDEPENDENT AUDITOR'S REPORT**

**AND**

**REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION**

December 31, 2020

**CITY OF ABILENE, KANSAS**  
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June 14, 2021

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, 2020, and the related notes to the financial statement.

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

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

#### **Auditor's Responsibility**

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

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

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

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

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

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

June 14, 2021  
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, 2020, 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, 2020, 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 2019 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 2020 financial statement, upon which we rendered an unmodified opinion dated May 18, 2020. The 2019 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 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Varney & 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, 2020

<b>Fund</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add: Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
General Fund	\$ 1,736,276	\$ -	\$ 4,867,293	\$ 4,782,938	\$ 1,820,631	\$ 129,013	\$ 1,949,644
Special Purpose Funds							
Airport Fund	67,804	-	324,749	82,971	309,582	6,734	316,316
Fire Apparatus Fund	18,342	-	109,929	121,152	7,119	-	7,119
Special Park and Recreation Fund	48,229	-	11,347	909	58,667	-	58,667
Special Alcohol and Drug Fund	7,454	-	10,037	7,454	10,037	-	10,037
Library Fund	-	-	513,454	513,454	-	-	-
Tourism and Convention Fund	42,788	-	183,249	175,850	50,187	25,288	75,475
Special Highway Fund	248,909	-	299,855	291,568	257,196	11,009	268,205
Recreation Commission Fund	463,146	-	465,416	349,424	579,138	7,406	586,544
Capital Improvement Fund	367,345	-	27,209	31,842	362,712	16,994	379,706
Equipment Reserve Fund	311,592	-	383,026	362,252	332,366	-	332,366
Community Center Fund	114,186	-	9	46,699	67,496	-	67,496
Library/Pool Renovation Fund	79,962	-	-	696	79,266	-	79,266
Sales Tax Street Fund	523,671	-	359,058	159,873	722,856	28,316	751,172
CID Sales Tax Fund	2,351	-	183,583	179,911	6,023	2,682	8,705
2019 Bond 8th Street Project	1,479,091	-	128	1,240,620	238,599	-	238,599
Special Law Enforcement	-	-	6,863	946	5,917	-	5,917
Bond and Interest	278,346	-	656,108	713,007	221,447	-	221,447
Business Funds							
Water Utility Fund	993,188	-	1,718,556	1,694,078	1,017,666	46,351	1,064,017
Sewer Utility Fund	592,161	-	1,417,140	1,219,275	790,026	53,414	843,440
Equipment Reserve - Water Fund	3,199	-	-	-	3,199	-	3,199

(continued)

STATEMENT 1

**CITY OF ABILENE, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2020

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds (Continued)							
Equipment Reserve - Sewer Fund	\$ 432,764	\$ -	\$ 34	\$ 97,658	\$ 335,140	\$ -	\$ 335,140
Recycling Fund	157,589	-	121,539	106,415	172,713	11,785	184,498
Storm Drain Fund	571,050	-	67,496	26,225	612,321	368	612,689
Related Municipal Entities							
Public Building Commission	149,779	-	1,223,005	1,223,005	149,779	-	149,779
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 8,689,222</b>	<b>\$ -</b>	<b>\$ 12,949,083</b>	<b>\$ 13,428,222</b>	<b>\$ 8,210,083</b>	<b>\$ 339,360</b>	<b>\$ 8,549,443</b>

**Composition of Cash**

Checking and Money Market Accounts	\$ 4,357,733
Certificates of Deposit	4,089,449
Total Related Municipal Entities	149,779
Total Cash	\$ 8,596,961
Agency Funds Per Schedule 3	(47,518)
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 8,549,443</b>

**STATEMENT 1  
(CONTINUED)**

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2020

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

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

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

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

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

***Municipal Financial Reporting Entity***

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

***Regulatory Basis Fund Types***

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

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

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

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

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

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

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

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2020

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

***Basis of Accounting***

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

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

***Budgetary Information***

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

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

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

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

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

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

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

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2020

**Note 2: Deposits and Investments**

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

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

*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, 2020, the City's carrying amount of the deposits was \$8,596,961 and the bank balance was \$8,777,969. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, \$4,397,251 was covered by federal depository insurance, and the balance of \$4,380,718 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

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

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

**Note 4: Defined Benefit Pension Plan**

***Plan Description***

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

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

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2020

**Note 4: Defined Benefit Pension Plan (Continued)**  
**Plan Description (Continued)**

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for KPERS and 21.93% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City were \$160,895 for KPERS and \$253,031 for KP&F for the year ended December 31, 2020.

*Net Pension Liability.* At December 31, 2020, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,516,167 and \$2,575,715 for KP&F. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**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, 2020, one retiree participated in this plan and the City paid \$3,823. The remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

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

**Note 6: Capital Projects**

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

<u>Project Name</u>	<u>Expenditures to Date</u>	<u>Project Authorizations</u>
8th Street Project	\$ 1,465,241	\$ 1,703,662
Water Treatment Plan Improvements	470,477	910,578
Sewer Improvements	14,844	408,908
<b>Total</b>	<b>\$ 1,950,562</b>	<b>\$ 3,023,148</b>

**Note 7: Interfund Transactions**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Tourism & Convention Fund	Commission Direction	\$ 25,000
General Fund	Equipment Reserve	KSA 12-1, 117	355,000
Recycling Fund	Equipment Reserve	KSA 12-1, 117	20,000
Airport Fund	Equipment Reserve	KSA 12-1, 117	1,000
Recycling Fund	General Fund	KSA 12-825d	4,700
Storm Drainage Fund	General Fund	KSA 12-825d	3,000
			<b>\$ 408,700</b>

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2020

**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	2020 Interest Paid
<b>General Obligation Bonds</b>									
2011 Series A	2.875%	3/25/2011	\$ 2,200,000	9/1/2021	\$ 495,000	\$ -	\$ 245,000	\$ 250,000	\$ 14,238
2013 Series A	1.600%	2/27/2013	1,570,000	9/1/2023	190,000	-	45,000	145,000	3,155
2015 Series A	2.083%	8/13/2015	245,000	9/1/2025	150,000	-	25,000	125,000	3,125
2017 Series B	3.500%	6/12/2017	4,290,000	9/1/2040	3,895,000	-	205,000	3,690,000	134,550
2019 Series A	2.610%	6/24/2019	2,725,000	9/1/2039	2,725,000	-	-	2,725,000	112,270
2019 Series B	1.570%	12/9/2019	3,945,000	3/1/2028	3,945,000	-	245,000	3,700,000	98,655
<b>Total General Obligation Bonds</b>					<u>\$ 11,400,000</u>	<u>\$ -</u>	<u>\$ 765,000</u>	<u>\$ 10,635,000</u>	<u>\$ 365,993</u>
<b>PBC Bonds</b>									
Public Building Commission 2017 Series A	3.000%	12/14/2017	\$ 17,405,000	12/1/2035	\$ 17,250,000	\$ -	\$ 180,000	\$ 17,070,000	\$ 493,005
<b>Lease Purchase</b>									
Road Grader	3.200%	1/7/2015	\$ 160,300	1/1/2021	\$ 50,401	\$ -	\$ 24,798	\$ 25,603	\$ 1,426
Cameras	3.300%	3/1/2018	45,700	3/15/2020	15,646	-	15,646	-	505
Dump Truck	3.000%	5/1/2018	91,899	5/1/2022	56,783	-	18,363	38,420	1,727
Street Sweeper	3.800%	9/6/2018	144,824	10/1/2025	126,974	-	19,147	107,827	4,830
Fire Truck	3.950%	10/16/2018	433,212	2/1/2026	433,212	-	50,354	382,858	22,643
Water Meter	3.950%	12/19/2018	740,010	6/1/2025	632,937	-	95,088	537,849	25,405
<b>Total Lease Purchase</b>					<u>\$ 1,315,953</u>	<u>\$ -</u>	<u>\$ 223,396</u>	<u>\$ 1,092,557</u>	<u>\$ 56,536</u>
<b>Total Contractual Indebtness</b>					<u>\$ 29,965,953</u>	<u>\$ -</u>	<u>\$ 1,168,396</u>	<u>\$ 28,797,557</u>	<u>\$ 915,534</u>

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2020

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

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

<u>Principal</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>Total</u>
<b>General Obligation Bonds</b>									
2011 Series A	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
2013 Series A	45,000	50,000	50,000	-	-	-	-	-	145,000
2015 Series A	25,000	25,000	25,000	25,000	25,000	-	-	-	125,000
2017 Series B	205,000	210,000	225,000	225,000	200,000	985,000	740,000	900,000	3,690,000
2019 Series A	-	110,000	115,000	125,000	130,000	695,000	805,000	745,000	2,725,000
2019 Series B	400,000	415,000	435,000	450,000	470,000	1,530,000	-	-	3,700,000
<b>Total General Obligation Bonds</b>	<u>\$ 925,000</u>	<u>\$ 810,000</u>	<u>\$ 850,000</u>	<u>\$ 825,000</u>	<u>\$ 825,000</u>	<u>\$ 3,210,000</u>	<u>\$ 1,545,000</u>	<u>\$ 1,645,000</u>	<u>\$ 10,635,000</u>
<b>Revenue Bonds</b>									
Public Building Commission									
2017 Series A	<u>\$ 185,000</u>	<u>\$ 980,000</u>	<u>\$ 1,020,000</u>	<u>\$ 965,000</u>	<u>\$ 1,010,000</u>	<u>\$ 5,850,000</u>	<u>\$ 7,060,000</u>	<u>\$ -</u>	<u>\$ 17,070,000</u>
<b>Lease Purchase</b>									
Road Grader	\$ 25,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,603
Cameras	-	-	-	-	-	-	-	-	-
Dump Truck	18,922	19,498	-	-	-	-	-	-	38,420
Street Sweeper	19,939	20,696	21,483	22,294	23,415	-	-	-	107,827
Fire Truck	57,744	60,044	62,436	64,924	67,510	70,200	-	-	382,858
Water Meter	99,196	103,168	107,300	111,572	116,613	-	-	-	537,849
<b>Total Lease Purchase</b>	<u>\$ 221,404</u>	<u>\$ 203,406</u>	<u>\$ 191,219</u>	<u>\$ 198,790</u>	<u>\$ 207,538</u>	<u>\$ 70,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,092,557</u>
<b>Total Contractual Indebtedness</b>	<u><u>\$ 1,331,404</u></u>	<u><u>\$ 1,993,406</u></u>	<u><u>\$ 2,061,219</u></u>	<u><u>\$ 1,988,790</u></u>	<u><u>\$ 2,042,538</u></u>	<u><u>\$ 9,130,200</u></u>	<u><u>\$ 8,605,000</u></u>	<u><u>\$ 1,645,000</u></u>	<u><u>\$ 28,797,557</u></u>

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2020

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

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

<u>Interest</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>Total</u>
<b>General Obligation Bonds</b>									
2011 Series A	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
2013 Series A	2,547	1,850	950	-	-	-	-	-	5,347
2015 Series A	2,713	2,238	1,725	1,188	613	-	-	-	8,477
2017 Series B	128,400	122,250	115,950	109,200	102,450	419,250	271,400	110,800	1,379,700
2019 Series A	99,550	99,550	94,050	88,300	82,050	313,950	185,550	56,700	1,019,700
2019 Series B	130,725	114,425	97,425	79,725	61,325	70,212	-	-	553,837
<b>Total General Obligation Bonds</b>	<b>\$ 371,435</b>	<b>\$ 340,313</b>	<b>\$ 310,100</b>	<b>\$ 278,413</b>	<b>\$ 246,438</b>	<b>\$ 803,412</b>	<b>\$ 456,950</b>	<b>\$ 167,500</b>	<b>\$ 2,974,561</b>
<b>Revenue Bonds</b>									
PBC Bond - Series 2017	\$ 680,494	\$ 674,944	\$ 635,744	\$ 594,944	\$ 546,694	\$ 1,935,220	\$ 678,601	\$ -	\$ 5,746,641
<b>Lease Purchase</b>									
Road Grader	\$ 621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 621
Cameras	-	-	-	-	-	-	-	-	-
Dump Truck	1,169	593	-	-	-	-	-	-	1,762
Street Sweeper	4,087	3,330	2,543	1,731	880	-	-	-	12,571
Fire Truck	15,253	12,953	10,560	8,073	5,486	2,797	-	-	55,122
Water Meter	21,518	17,546	13,414	9,142	4,648	-	-	-	66,268
<b>Total Lease Purchases</b>	<b>\$ 42,648</b>	<b>\$ 34,422</b>	<b>\$ 26,517</b>	<b>\$ 18,946</b>	<b>\$ 11,014</b>	<b>\$ 2,797</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136,344</b>
<b>Total Interest</b>	<b>\$ 1,094,577</b>	<b>\$ 1,049,679</b>	<b>\$ 972,361</b>	<b>\$ 892,303</b>	<b>\$ 804,146</b>	<b>\$ 2,741,429</b>	<b>\$ 1,135,551</b>	<b>\$ 167,500</b>	<b>\$ 8,857,546</b>

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2020

**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, 2020.

**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, 2020. Changes in claims liability for 2020 were as follows:

	<b>2020</b>
<b>Beginning Balance</b>	\$ 276,678
Additions	651,161
Payments	657,563
<b>Ending Balance</b>	\$ 270,276

**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, 2020 was \$129,837.

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, 2020 was \$620,013.

**CITY OF ABILENE, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2020

**Note 13: Abilene Recreation Commission**

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

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

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

**Note 14: COVID-19**

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

**Note 15: CRF and CARES Act Funding**

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK’s first round distribution was to local governments in the amount of \$400 million. The City received CRF in the amount of \$264,290 during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

**REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION**

**CITY OF ABILENE, KANSAS**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2020

Fund	Certified Budget	Adjustment for Budget Credits/ Adjustments	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 6,255,598	\$ -	\$ 6,255,598	\$ 4,782,938	\$ (1,472,660)
Special Revenue Funds					
Airport Fund	116,400	-	116,400	82,971	(33,429)
Fire Apparatus Fund	131,152	-	131,152	121,152	(10,000)
Special Park and Recreation Fund	47,413	-	47,413	909	(46,504)
Special Alcohol and Drug Fund	21,316	-	21,316	7,454	(13,862)
Library Fund	533,035	-	533,035	513,454	(19,581)
Tourism and Convention Fund	258,101	-	258,101	175,850	(82,251)
Special Highway Fund	478,874	-	478,874	291,568	(187,306)
Recreation Commission Fund	842,514	-	842,514	349,424	(493,090)
Capital Improvement Fund	442,993	-	442,993	31,842	(411,151)
Community Center Fund	124,931	-	124,931	46,699	(78,232)
Library/Pool Renovation Fund	28,368	-	28,368	696	(27,672)
Sales Tax Street Fund	766,975	-	766,975	159,873	(607,102)
Bond and Interest	747,036	-	747,036	713,007	(34,029)
Business Funds					
Water Utility Fund	2,463,945	-	2,463,945	1,694,078	(769,867)
Sewer Utility Fund	1,868,392	-	1,868,392	1,219,275	(649,117)
Recycling Fund	243,248	-	243,248	106,415	(136,833)
Storm Water	650,897	-	650,897	26,225	(624,672)
	<u>\$ 16,021,188</u>	<u>\$ -</u>	<u>\$ 16,021,188</u>	<u>\$ 10,323,830</u>	<u>\$ (5,697,358)</u>

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>GENERAL FUND</b>				
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 1,745,254	\$ 1,760,825	\$ 1,841,416	\$ (80,591)
Delinquent Tax	32,804	28,425	10,000	18,425
Motor Vehicle Tax	197,772	210,000	179,957	30,043
Intergovernmental Revenue				
Local Sales Tax	1,269,115	1,381,894	1,350,000	31,894
Franchise Tax	758,130	752,890	782,000	(29,110)
KLINK - Highway Maintenance	41,028	51,285	45,000	6,285
Liquor Control Tax	14,143	10,037	-	10,037
Grants	-	369,286	-	369,286
Licenses and Fees	211,703	203,451	200,000	3,451
Miscellaneous	195,917	91,500	-	91,500
Transfers In	-	7,700	7,700	-
<b>Total Receipts</b>	<b>\$ 4,465,866</b>	<b>\$ 4,867,293</b>	<b>\$ 4,416,073</b>	<b>\$ 451,220</b>

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	2019	2020		Variance Over (Under)
	Actual	Actual	Budget	
<b>GENERAL FUND</b>				
Departmental Expenditures				
Administrative				
Salaries and Benefits	\$ 373,117	\$ 296,356	\$ 307,677	\$ (11,321)
Contractual Services	90,701	58,493	52,500	5,993
Services and Supplies	276,532	619,563	218,539	401,024
Capital Outlay	1,312	121	40,000	(39,879)
Transfer to CVB	-	-	25,000	(25,000)
<b>Total</b>	<u>\$ 741,662</u>	<u>\$ 974,533</u>	<u>\$ 643,716</u>	<u>\$ 330,817</u>
Police				
Salaries and Benefits	\$ 1,043,702	\$ 1,060,736	\$ 1,171,516	\$ (110,780)
Services and Supplies	147,500	156,125	176,000	(19,875)
Capital Outlay	4,956	9,309	-	9,309
<b>Total</b>	<u>\$ 1,196,158</u>	<u>\$ 1,226,170</u>	<u>\$ 1,347,516</u>	<u>\$ (121,346)</u>
Fire				
Salaries and Benefits	\$ 709,533	\$ 729,827	\$ 811,834	\$ (82,007)
Services and Supplies	108,059	76,293	108,325	(32,032)
Capital Outlay	1,002	20,966	23,000	(2,034)
<b>Total</b>	<u>\$ 818,594</u>	<u>\$ 827,086</u>	<u>\$ 943,159</u>	<u>\$ (116,073)</u>
Streets and Alley				
Salaries and Benefits	\$ 271,242	\$ 247,496	\$ 293,781	\$ (46,285)
Services and Supplies	350,200	318,853	353,000	(34,147)
<b>Total</b>	<u>\$ 621,442</u>	<u>\$ 566,349</u>	<u>\$ 646,781</u>	<u>\$ (80,432)</u>
Bindweed and Flood Maintenance				
Salaries and Benefits	\$ 106,042	\$ 77,093	\$ 117,339	\$ (40,246)
Services and Supplies	20,225	29,905	44,400	(14,495)
<b>Total</b>	<u>\$ 126,267</u>	<u>\$ 106,998</u>	<u>\$ 161,739</u>	<u>\$ (54,741)</u>
Parks and Recreation				
Salaries and Benefits	\$ 200,976	\$ 200,357	\$ 228,451	\$ (28,094)
Services and Supplies	72,089	75,799	96,850	(21,051)
Capital Outlay	5,210	6,412	15,000	(8,588)
<b>Total</b>	<u>\$ 278,275</u>	<u>\$ 282,568</u>	<u>\$ 340,301</u>	<u>\$ (57,733)</u>
Pool				
Services and Supplies	\$ 17,282	\$ 12,500	\$ 18,500	\$ (6,000)

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

GENERAL FUND	2019	2020		Variance Over (Under)
	Actual	Actual	Budget	
Departmental Expenditures				
Community Development				
Salaries and Benefits	\$ 13,559	\$ 56,333	\$ 136,326	\$ (79,993)
Services and Supplies	26,661	14,713	-	14,713
<b>Total</b>	<u>\$ 40,220</u>	<u>\$ 71,046</u>	<u>\$ 136,326</u>	<u>\$ (65,280)</u>
Inspection				
Salaries and Benefits	\$ 60,971	\$ 71,454	\$ 77,725	\$ (6,271)
Contractual Services	-	6,000	30,000	(24,000)
Services and Supplies	71,918	30,731	32,900	(2,169)
Capital outlay	-	-	25,000	(25,000)
<b>Total</b>	<u>\$ 132,889</u>	<u>\$ 108,185</u>	<u>\$ 165,625</u>	<u>\$ (57,440)</u>
Municipal Court				
Salaries and Benefits	\$ 78,886	\$ 74,207	\$ 98,532	\$ (24,325)
Contractual Services	59,404	43,500	60,000	(16,500)
Services and Supplies	45,869	28,942	62,275	(33,333)
<b>Total</b>	<u>\$ 184,159</u>	<u>\$ 146,649</u>	<u>\$ 220,807</u>	<u>\$ (74,158)</u>
Senior Center and Transportation				
Salaries and Benefits	\$ 40,720	\$ 3,896	\$ 5,398	\$ (1,502)
Contractual Services	10,832	10,082	7,500	2,582
Capital Outlay	506	50	-	50
Services and Supplies	30,229	17,646	19,950	(2,304)
<b>Total</b>	<u>\$ 82,287</u>	<u>\$ 31,674</u>	<u>\$ 32,848</u>	<u>\$ (1,174)</u>
Civic Center				
Services and Supplies	\$ 35,271	\$ 37,128	\$ 48,500	\$ (11,372)
Capital Outlay	15,443	12,052	-	12,052
<b>Total</b>	<u>\$ 50,714</u>	<u>\$ 49,180</u>	<u>\$ 48,500</u>	<u>\$ 680</u>
Land Bank				
Services and Supplies	\$ 2,000	\$ -	\$ 25,000	\$ (25,000)
Other Expenditures				
Transfers To Other Funds	\$ 415,000	\$ 380,000	\$ 380,000	\$ -
Fund Balance Reserve	-	-	1,144,780	(1,144,780)
<b>Total</b>	<u>\$ 415,000</u>	<u>\$ 380,000</u>	<u>\$ 1,524,780</u>	<u>\$ (1,144,780)</u>
<b>Total Expenditures</b>	<u>\$ 4,706,949</u>	<u>\$ 4,782,938</u>	<u>\$ 6,255,598</u>	<u>\$ (1,472,660)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (241,083)	\$ 84,355		
<b>Unencumbered Cash, January 1</b>	<u>1,977,359</u>	<u>1,736,276</u>		
<b>Unencumbered Cash, December 30</b>	<u>\$ 1,736,276</u>	<u>\$ 1,820,631</u>		

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 15,182	\$ 10,453	\$ 10,884	\$ (431)
Delinquent Tax	826	470	-	470
Motor Vehicle Tax	2,988	1,844	1,567	277
Intergovernmental Revenue				
Grants - FAA	-	75,851	-	75,851
Other Receipts				
Contract Payments	20,952	9,912	-	9,912
Reimbursed Expenses	-	225,941	-	225,941
Refunds Received	109	271	-	271
Interest Income	19	7	-	7
<b>Total Receipts</b>	<b>\$ 40,076</b>	<b>\$ 324,749</b>	<b>\$ 12,451</b>	<b>\$ 312,298</b>
Expenditures				
Contractual Services	\$ 4,505	\$ 5,662	\$ 9,000	\$ (3,338)
Services and Supplies	37,902	33,745	31,400	2,345
Capital Outlay	45,895	42,564	50,000	(7,436)
Transfers Out	1,000	1,000	1,000	-
Airport Reserve Balance	-	-	25,000	(25,000)
<b>Total Expenditures</b>	<b>\$ 89,302</b>	<b>\$ 82,971</b>	<b>\$ 116,400</b>	<b>\$ (33,429)</b>
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	<b>\$ (49,226)</b>	<b>\$ 241,778</b>		
<b>Unencumbered Cash, January 1</b>	<b>117,030</b>	<b>67,804</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 67,804</b>	<b>\$ 309,582</b>		

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Ad Valorem Property Tax	\$ 87,394	\$ 99,837	\$ 104,524	\$ (4,687)
Delinquent Tax	1,098	1,105	-	1,105
Motor Vehicle Tax	4,302	8,986	9,031	(45)
Interest Income	6	1	-	1
<b>Total Receipts</b>	<u>\$ 92,800</u>	<u>\$ 109,929</u>	<u>\$ 113,555</u>	<u>\$ (3,626)</u>
Expenditures				
Capital Outlay	\$ 89,787	\$ 121,152	\$ 121,152	\$ -
Fire Apparatus Reserve Balance	-	-	10,000	(10,000)
<b>Total Expenditures</b>	<u>\$ 89,787</u>	<u>\$ 121,152</u>	<u>\$ 131,152</u>	<u>\$ (10,000)</u>
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ 3,013	\$ (11,223)		
<b>Unencumbered Cash, January 1</b>	<u>15,329</u>	<u>18,342</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 18,342</u>	<u>\$ 7,119</u>		

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

**SPECIAL PARK AND RECREATION FUND**

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Alcohol Tax	\$ 14,786	\$ 10,037	\$ 14,000	\$ (3,963)
Interest Income	10	4	-	4
Gifts and Donations	18,425	1,306	-	1,306
<b>Total Receipts</b>	<u>\$ 33,221</u>	<u>\$ 11,347</u>	<u>\$ 14,000</u>	<u>\$ (2,653)</u>
Expenditures				
Capital Outlay	\$ 40,155	\$ 909	\$ 47,413	\$ (46,504)
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ (6,934)	\$ 10,438		
<b>Unencumbered Cash, January 1</b>	<u>55,163</u>	<u>48,229</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 48,229</u>	<u>\$ 58,667</u>		

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

**SPECIAL ALCOHOL AND DRUG FUND**  
 For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Alcohol Tax	\$ 14,143	\$ 10,037	\$ 14,000	\$ (3,963)
Interest Income	5	-	-	-
<b>Total Receipts</b>	<u>\$ 14,148</u>	<u>\$ 10,037</u>	<u>\$ 14,000</u>	<u>\$ (3,963)</u>
Expenditures				
Awards and Contributions	\$ 54,000	\$ 7,454	<u>\$ 21,316</u>	<u>\$ (13,862)</u>
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ (39,852)	\$ 2,583		
<b>Unencumbered Cash, January 1</b>	<u>47,306</u>	<u>7,454</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 7,454</u>	<u>\$ 10,037</u>		

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

For the Year Ended December 31, 2020  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Ad Valorem Property Tax	\$ 434,947	\$ 455,037	\$ 475,959	\$ (20,922)
Delinquent Tax	7,882	6,659	-	6,659
Motor Vehicle Tax	46,943	51,758	44,856	6,902
Non Tax Revenue	150	-	4,720	(4,720)
Grants	-	-	7,500	(7,500)
<b>Total Receipts</b>	<u>\$ 489,922</u>	<u>\$ 513,454</u>	<u>\$ 533,035</u>	<u>\$ (19,581)</u>
Expenditures				
Appropriation to Library	\$ 489,922	\$ 513,454	\$ 533,035	\$ (19,581)
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ -	\$ -		
<b>Unencumbered Cash, January 1</b>	<u>-</u>	<u>-</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ -</u>	<u>\$ -</u>		

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

**TOURISM AND CONVENTION FUND**  
For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Transient Guest Tax	\$ 192,312	\$ 137,771	\$ 175,000	\$ (37,229)
Charges for Services	13,193	7,772	9,000	(1,228)
Interest Income	10	5	10	(5)
Reimbursed Expenses	-	7,535	14,000	(6,465)
Refunds Received	65	4,126	-	4,126
Miscellaneous Revenue	4,303	1,040	6,000	(4,960)
Transfer from General	25,000	25,000	25,000	-
<b>Total Receipts</b>	<u>\$ 234,883</u>	<u>\$ 183,249</u>	<u>\$ 229,010</u>	<u>\$ (45,761)</u>
Expenditures				
Salaries and Benefits	\$ 138,659	\$ 94,248	\$ 146,096	\$ (51,848)
Services and Supplies	104,434	81,602	80,250	1,352
Capital Outlay	-	-	10,000	(10,000)
Fund Balance Reserve	-	-	21,755	(21,755)
<b>Total Expenditures</b>	<u>\$ 243,093</u>	<u>\$ 175,850</u>	<u>\$ 258,101</u>	<u>\$ (82,251)</u>
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ (8,210)	\$ 7,399		
<b>Unencumbered Cash, January 1</b>	<u>50,998</u>	<u>42,788</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 42,788</u>	<u>\$ 50,187</u>		

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Fuel Tax	\$ 173,627	\$ 162,673	\$ 174,000	\$ (11,327)
KDOT Funds	70,116	128,717	70,000	58,717
Interest Income	2,962	4,236	1,000	3,236
Reimbursed Expenses	-	4,229	-	4,229
<b>Total Receipts</b>	<u>\$ 246,705</u>	<u>\$ 299,855</u>	<u>\$ 245,000</u>	<u>\$ 54,855</u>
Expenditures				
Services and Supplies	\$ 46,952	\$ 42,885	\$ 48,000	\$ (5,115)
Contractual Services	81,115	86,778	100,000	(13,222)
Capital Outlay	13,207	161,905	-	161,905
Fund Balance Reserve	-	-	330,874	(330,874)
<b>Total Expenditures</b>	<u>\$ 141,274</u>	<u>\$ 291,568</u>	<u>\$ 478,874</u>	<u>\$ (187,306)</u>
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ 105,431	\$ 8,287		
<b>Unencumbered Cash, January 1</b>	<u>143,478</u>	<u>248,909</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 248,909</u>	<u>\$ 257,196</u>		

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Contract Payments	\$ 324,260	\$ 338,245	\$ 343,022	\$ (4,777)
Fees	203,417	106,968	205,100	(98,132)
Interest Income	86	42	75	(33)
Grants	-	17,450	15,000	2,450
Miscellaneous	-	2,711	-	2,711
<b>Total Receipts</b>	<u>\$ 527,763</u>	<u>\$ 465,416</u>	<u>\$ 563,197</u>	<u>\$ (97,781)</u>
Expenditures				
Administration	\$ 183,811	\$ 179,763	\$ 211,752	\$ (31,989)
Aquatics	75,801	64,930	83,000	(18,070)
Athletics	80,044	37,653	103,400	(65,747)
Community Education	26,520	16,248	33,400	(17,152)
Community Center	54,544	50,830	75,500	(24,670)
Special Projects	-	-	165,000	(165,000)
Capital Improvements	-	-	89,342	(89,342)
Employee Benefit	-	-	81,120	(81,120)
<b>Total Expenditures</b>	<u>\$ 420,720</u>	<u>\$ 349,424</u>	<u>\$ 842,514</u>	<u>\$ (493,090)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ 107,043	\$ 115,992		
<b>Unencumbered Cash, January 1</b>	<u>356,103</u>	<u>463,146</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 463,146</u>	<u>\$ 579,138</u>		

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Ad Valorem Tax	\$ 396	\$ 23,775	\$ 24,900	\$ (1,125)
Delinquent Tax	856	465	-	465
Motor Vehicle Tax	10,575	2,938	-	2,938
Interest Income	77	31	100	(69)
<b>Total Receipts</b>	<u>\$ 11,904</u>	<u>\$ 27,209</u>	<u>\$ 25,000</u>	<u>\$ 2,209</u>
Expenditures				
Capital Imprvmt Projects/Equip	\$ 159,922	\$ 31,842	\$ -	\$ 31,842
Fund Balance Reserve	-	-	442,993	(442,993)
<b>Total Expenditures</b>	<u>\$ 159,922</u>	<u>\$ 31,842</u>	<u>\$ 442,993</u>	<u>\$ (411,151)</u>
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ (148,018)	\$ (4,633)		
<b>Unencumbered Cash, January 1</b>	<u>465,916</u>	<u>367,345</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 317,898</u>	<u>\$ 362,712</u>		

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<b>2019</b>	<b>2020</b>
Receipts		
Interest Income	\$ 42	\$ 26
Grants and contributions	-	7,000
Transfer from General	398,000	376,000
<b>Total Receipts</b>	<b>\$ 398,042</b>	<b>\$ 383,026</b>
Expenditures		
Capital Outlay	\$ 238,420	\$ 362,252
<b>Receipts Over (Under) Expenditures</b>	<b>\$ 159,622</b>	<b>\$ 20,774</b>
<b>Unencumbered Cash, January 1</b>	<b>151,970</b>	<b>311,592</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 311,592</b>	<b>\$ 332,366</b>

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<u>Variance Over (Under)</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
Interest Income	\$ 22	\$ 9	\$ -	\$ 9
Expenditures				
Capital Outlay	\$ 10,735	\$ 46,699	\$ 124,931	\$ (78,232)
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ (10,713)	\$ (46,690)		
<b>Unencumbered Cash, January 1</b>	<u>124,899</u>	<u>114,186</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 114,186</u>	<u>\$ 67,496</u>		

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Sales Tax Distribution	\$ -	\$ -	\$ -	\$ -
Expenditures				
Capital Outlay	\$ 122,790	\$ 696	\$ -	\$ 696
Fund Balance Reserve	-	-	28,368	(28,368)
<b>Total Expenditures</b>	<u>\$ 122,790</u>	<u>\$ 696</u>	<u>\$ 28,368</u>	<u>\$ (27,672)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (122,790)	\$ (696)		
<b>Unencumbered Cash, January 1</b>	<u>202,752</u>	<u>79,962</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 79,962</u>	<u>\$ 79,266</u>		

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Sales Tax	\$ 330,973	\$ 359,058	\$ 325,000	\$ 34,058
Interest Income	-	-	25	(25)
<b>Total Receipts</b>	<u>\$ 330,973</u>	<u>\$ 359,058</u>	<u>\$ 325,025</u>	<u>\$ 34,033</u>
Expenditures				
Capital Outlay	\$ 290,227	\$ 159,873	\$ -	\$ 159,873
Fund Balance Reserve	-	-	766,975	(766,975)
<b>Total Expenditures</b>	<u>\$ 290,227</u>	<u>\$ 159,873</u>	<u>\$ 766,975</u>	<u>\$ (607,102)</u>
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ 40,746	\$ 199,185		
<b>Unencumbered Cash, January 1</b>	<u>482,925</u>	<u>523,671</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 523,671</u>	<u>\$ 722,856</u>		

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

For the Year Ended December 31, 2020  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<b>2019</b>	<b>2020</b>
Receipts		
Sales tax	\$ 102,290	\$ 183,583
Expenditures		
Services and Supplies	\$ 100,176	\$ 179,911
<b>Receipts Over (Under) Expenditures</b>	<b>\$ 2,114</b>	<b>\$ 3,672</b>
<b>Unencumbered Cash, January 1</b>	<b>237</b>	<b>2,351</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 2,351</b>	<b>\$ 6,023</b>

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

**2019 BOND 8TH STREET PROJECT FUND**

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<b>2019</b>	<b>2020</b>
Receipts		
Bond Proceeds	\$ 1,703,662	\$ -
Interest Income	49	128
<b>Total Receipts</b>	<b>\$ 1,703,711</b>	<b>\$ 128</b>
Expenditures		
Capital Outlay	\$ 224,620	\$ 1,240,620
<b>Receipts Over (Under) Expenditures</b>	<b>\$ 1,479,091</b>	<b>\$ (1,240,492)</b>
<b>Unencumbered Cash, January 1</b>	<b>-</b>	<b>1,479,091</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 1,479,091</b>	<b>\$ 238,599</b>

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<b>2019</b>	<b>2020</b>
Receipts		
Fines and fees	\$ -	\$ 6,863
Expenditures		
Services and supplies	\$ -	\$ 946
<b>Receipts Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 5,917</b>
<b>Unencumbered Cash, January 1</b>	<b>-</b>	<b>-</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ -</b>	<b>\$ 5,917</b>

**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, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Ad Valorem Property Tax	\$ 419,774	\$ 477,354	\$ 499,414	\$ (22,060)
Delinquent Tax	9,503	7,255	-	7,255
Motor Vehicle Tax	48,899	49,607	43,294	6,313
Special Assessments	370,845	119,322	150,000	(30,678)
Interest Income	3,901	2,570	1,000	1,570
<b>Total Receipts</b>	<u>\$ 852,922</u>	<u>\$ 656,108</u>	<u>\$ 693,708</u>	<u>\$ (37,600)</u>
Expenditures				
Bond Principal and Interest	\$ 619,593	\$ 713,007	\$ 685,036	\$ 27,971
Cash reserve	-	-	62,000	(62,000)
<b>Total Expenditures</b>	<u>\$ 619,593</u>	<u>\$ 713,007</u>	<u>\$ 747,036</u>	<u>\$ (34,029)</u>
<b>Receipts Over (Under) Expenditures</b>	<u>\$ 233,329</u>	<u>\$ (56,899)</u>		
<b>Unencumbered Cash, January 1</b>	<u>45,017</u>	<u>278,346</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 278,346</u>	<u>\$ 221,447</u>		

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Receipts</b>				
Charges for Services	\$ 1,454,960	\$ 1,653,287	\$ 1,409,381	\$ 243,906
Sales Tax	76	31	104	(73)
Fines and Penalties	11,642	10,762	11,923	(1,161)
Reimbursed Expenses	-	1,815	-	1,815
Interest Income	2,551	2,642	1,185	1,457
Antenna Fees	16,103	16,586	16,586	-
Miscellaneous Fees	30,252	33,433	10,617	22,816
Bond Proceeds	910,578	-	-	-
<b>Total Receipts</b>	<u>\$ 2,426,162</u>	<u>\$ 1,718,556</u>	<u>\$ 1,449,796</u>	<u>\$ 268,760</u>
<b>Expenditures</b>				
Wells Production and Water Treatment Plant				
Salaries and Benefits	\$ 241,633	\$ 276,119	\$ 260,915	\$ 15,204
Contractual Services	23,107	-	-	-
Services and Supplies	305,135	268,006	340,440	(72,434)
Water Distribution				
Salaries and Benefits	212,748	194,847	305,192	(110,345)
Services and Supplies	311,063	328,054	343,500	(15,446)
Commercial				
Salaries and Benefits	112,837	149,203	148,813	390
Contractual Services	49,736	6,717	20,000	(13,283)
Services and Supplies	91,283	135,331	90,000	45,331
Capital Outlay	883	121	2,500	(2,379)
Debt Service				
Principal Payments	45,000	-	-	-
Interest Payments	776	19,618	33,243	(13,625)
2019 Bond Expense	156,415	316,062	910,578	(594,516)
Fund Balance Reserve	-	-	8,764	(8,764)
<b>Total Expenditures</b>	<u>\$ 1,550,616</u>	<u>\$ 1,694,078</u>	<u>\$ 2,463,945</u>	<u>\$ (769,867)</u>
<b>Receipts Over (Under) Expenditures</b>	<b>\$ 875,546</b>	<b>\$ 24,478</b>		
<b>Unencumbered Cash, January 1</b>	<u>117,642</u>	<u>993,188</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 993,188</u>	<u>\$ 1,017,666</u>		

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Receipts</b>				
Charges for Services	\$ 1,309,211	\$ 1,406,220	\$ 1,401,657	\$ 4,563
Interest Income	1,681	1,914	916	998
Reimbursed Expenses	-	319	459	(140)
Debt Proceeds	408,908	-	-	-
Refunds	3,673	8,687	42	8,645
<b>Total Receipts</b>	<u>\$ 1,723,473</u>	<u>\$ 1,417,140</u>	<u>\$ 1,403,074</u>	<u>\$ 14,066</u>
<b>Expenditures</b>				
Collection				
Salaries and Benefits	\$ 95,249	\$ 106,049	\$ 149,274	\$ (43,225)
Services and Supplies	54,697	43,032	54,894	(11,862)
Capital Outlay	6,359	3,058	5,000	(1,942)
Wastewater Treatment Plant				
Salaries and Benefits	168,774	179,113	179,641	(528)
Services and Supplies	284,784	255,802	314,126	(58,324)
Commercial				
Salaries and Benefits	112,835	142,043	148,156	(6,113)
Contractual Services	49,736	6,717	9,400	(2,683)
Services and Supplies	79,502	104,815	65,287	39,528
Capital Outlay	68,573	24,601	2,500	22,101
Debt Service				
Principal Payments	433,073	245,000	447,147	(202,147)
Interest Payments	107,806	105,215	117,086	(11,871)
Commissions and Postage	11,570	3,830	-	3,830
2019 Bond Expense	-	-	323,108	(323,108)
Fund Balance Reserve	-	-	52,773	(52,773)
<b>Total Expenditures</b>	<u>\$ 1,472,958</u>	<u>\$ 1,219,275</u>	<u>\$ 1,868,392</u>	<u>\$ (649,117)</u>
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ 250,515	\$ 197,865		
<b>Unencumbered Cash, January 1</b>	<u>341,646</u>	<u>592,161</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 592,161</u>	<u>\$ 790,026</u>		

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

**EQUIPMENT RESERVE - WATER FUND**

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<b>2019</b>	<b>2020</b>
Receipts		
Interest Income	\$ -	\$ -
Expenditures		
Capital Outlay	\$ -	\$ -
<b>Receipts Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Unencumbered Cash, January 1</b>	<b>3,199</b>	<b>3,199</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 3,199</b>	<b>\$ 3,199</b>

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

**EQUIPMENT RESERVE - SEWER FUND**

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<b>2019</b>	<b>2020</b>
Receipts		
Interest Income	\$ 98	\$ 34
Expenditures		
Capital outlay	\$ 169,790	\$ 97,658
<b>Receipts Over (Under) Expenditures</b>	<b>\$ (169,692)</b>	<b>\$ (97,624)</b>
<b>Unencumbered Cash, January 1</b>	<b>602,456</b>	<b>432,764</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 432,764</b>	<b>\$ 335,140</b>

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

For the Year Ended December 31, 2020  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Charges for Services	\$ 99,728	\$ 100,480	\$ 94,000	\$ 6,480
Interest Income	33	14	40	(26)
Refunds Received	96	270	-	270
Reimbursed expenses	4,050	11,009	-	11,009
Miscellaneous Income	18,061	9,766	15,000	(5,234)
<b>Total Receipts</b>	<u>\$ 121,968</u>	<u>\$ 121,539</u>	<u>\$ 109,040</u>	<u>\$ 12,499</u>
Expenditures				
Contractual Services	\$ 74,000	\$ 56,438	\$ 75,000	\$ (18,562)
Services and Supplies	21,295	25,277	29,220	(3,943)
Capital Outlay	45,049	-	-	-
Transfers out	7,000	24,700	14,200	10,500
Fund Reserve Balance	-	-	124,828	(124,828)
<b>Total Expenditures</b>	<u>\$ 147,344</u>	<u>\$ 106,415</u>	<u>\$ 243,248</u>	<u>\$ (136,833)</u>
<b>Receipts Over (Under)</b>				
<b>Expenditures</b>	\$ (25,376)	\$ 15,124		
<b>Unencumbered Cash, January 1</b>	<u>182,965</u>	<u>157,589</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 157,589</u>	<u>\$ 172,713</u>		

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<u>2019</u>	<u>2020</u>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts				
Charges for services	\$ 66,966	\$ 67,448	\$ 68,000	\$ (552)
Interest Income	100	48	100	(52)
<b>Total Receipts</b>	<u>\$ 67,066</u>	<u>\$ 67,496</u>	<u>\$ 68,100</u>	<u>\$ (604)</u>
Expenditures				
Contractual Services	\$ 10,670	\$ 6,559	\$ 50,000	\$ (43,441)
Capital Outlay	18,043	16,666	550,000	(533,334)
Transfers out	-	3,000	3,000	-
Fund Reserve Balance	-	-	47,897	(47,897)
<b>Total Expenditures</b>	<u>\$ 28,713</u>	<u>\$ 26,225</u>	<u>\$ 650,897</u>	<u>\$ (624,672)</u>
<b>Receipts Over (Under) Expenditures</b>	<u>\$ 38,353</u>	<u>\$ 41,271</u>		
<b>Unencumbered Cash, January 1</b>	<u>532,697</u>	<u>571,050</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 571,050</u>	<u>\$ 612,321</u>		

**CITY OF ABILENE, KANSAS**  
**AGENCY FUNDS**  
**SUMMARY OF RECEIPTS AND DISBURSEMENTS**  
**Regulatory Basis**  
 For the Year Ended December 31, 2020

<b>FUND</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
Municipal Court	\$ 6,946	\$ 3,705	\$ 3,815	\$ 6,836
Payroll Clearing Fund	783	701	-	1,484
Self Insurance Fund	39,198	-	-	39,198
<b>Total Agency Funds</b>	<b>\$ 46,927</b>	<b>\$ 4,406</b>	<b>\$ 3,815</b>	<b>\$ 47,518</b>

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

For the Year Ended December 31, 2020

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2019)

	<b>2019</b>	<b>2020</b>
Receipts		
Lease Payments	\$ 757,154	\$ 1,223,005
Expenditures		
2011 Bond Payment	\$ 267,116	\$ 1,377
2012 Bond Payment	490,038	1,221,628
<b>Total Expenditures</b>	<b>\$ 757,154</b>	<b>\$ 1,223,005</b>
<b>Receipts Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Unencumbered Cash, January 1</b>	<b>149,779</b>	<b>149,779</b>
<b>Unencumbered Cash, December 31</b>	<b>\$ 149,779</b>	<b>\$ 149,779</b>