City Commission Regular Meeting

Tuesday, June 01, 2021 at 6:00 PM
Commission Chambers, 124 S Bluff, Anthony, KS 67003

AGENDA

OPENING

- Welcome / Call to Order
- Invocation / Pledge of Allegiance
- Roll Call
- Approval of Agenda

PUBLIC COMMENT - Welcome Matt Reed, Lake Caretaker

Public Comment allows the public an opportunity to address the City Commission. There is a five minute per person limit on public comments.

PUBLIC HEARINGS

1. Public Hearing 516 N Anthony Trotter - Order & Resolution No.1080 and Finding of Fact

CONSENT AGENDA

2. Approve Regular Meeting Minutes of May 18th and Special Meeting Minutes of May 26th
3. Appropriation Ordinance No. 6089 $209,151.01
4. Approve 5.25.21 Payroll $52,855.31
5. Re-appoint Larry Berry to KMGA COA Director Position
6. Appointment of New Fireman Tate Menhusen
7. CFAP Grant Applicaiton $34,465.74 for ADA Boat Dock (Cash Match $15,354.92)
8. CRRSA Grant Approval $9,000 - Authorize Administrator to Execute All Documents

REGULAR BUSINESS

9. Cell One and Two Sewer Lagoon Berm Repair Update - Mike Younger & Andrew Brunner, EBH
10. Presentation via Zoom 2020 Audit - Melissa Romme, ABBB
11. ID Board Land Auction Update
12. Dangerous Structure 112 S Jennings

13. Cost-Share Award Recipients and Street Planning

14. Campspot Demo

15. COA Staffing

STAFF REPORTS

EXECUTIVE SESSION - NONE

ADJOURNMENT

Standing Committees:

a. Commissioner of Finance:	Jan Lanie – Sherrie Eaton (Vice)
b. Commissioner of Utilities Depts.:	Kenny Hodson Jr. – Jan Lanie (Vice)
c. Commissioner of Parks, Police, Fire Dept.:	Sherrie Eaton – Eric Smith (Vice)
d. Commissioner of Street Dept., Airport:	Eric Smith – Kenny Hodson Jr. (Vice)

ORDER AND RESOLUTION No. 1080
CITY OF ANTHONY, KANSAS

IN THE MATTER OF: Sandy Trotter, the owner of the real estate located at 516 North Anthony, in the City of Anthony, more particularly described as:

SOUTH FIFTY-SIX FEET (56') OF THE NORTH ONE HUNDRED FIFTY FEET (150') IN THE EAST HALF OF BLOCK TWO (2) IN EAST HIGHLAND ADDITION IN THE CITY OF ANTHONY, ALL IN HARPER COUNTY, KANSAS.

Upon hearing the evidence presented and statements made, it is hereby resolved and ordered as follows:

1. In the interest of public safety, the owner shall:

a. Totally restrict access to the structures upon the real estate described above with the exceptions of the City Health Officer and agents of the City of Anthony and contractors who are engaged in the repair of the structures.

b. Repair or demolish or remove the structure by ______________________________, 2021.

c. Bear full responsibility for any and all expenses associated with repair and/or demolition of the structures, as well as those necessary to render the premises secure and safe.

d. In the event of demolition or removal of the structures, the owner and interest holders, at their sole expense, must first obtain an approved demolition permit from the City of Anthony, comply with state and local laws on this subject, and take any other action necessary to leave the premises in a level and safe condition. Permits may also be required for repairing the structure, contact the City of Anthony for this determination.

2. Written Findings of Fact have been made contemporaneously herewith and are incorporated by reference herein.

3. Nothing in this Order or Findings of Fact may be construed as infringing upon the City of Anthony or its Commission's right, obligation, and responsibility to take any action it deems necessary to protect the safety of the public as it relates to the real estate described above or any structures located thereon.

Adopted by the Anthony City Commission this 1st day of June, 2021.

ATTEST:

____
Gregory L. Cleveland, Mayor

____
Cyndra Kastens, City Clerk/Administrator

CITY OF ANTHONY, KANSAS
FINDINGS OF FACT

1. Sandy Trotter is the owner of the real estate located at 516 N. Anthony in the City of Anthony, more particularly described as:

THE SOUTH FIFTY-SIX FEET (56) OF THE NORTH ONE HUNDRED FIFTY FEET (150) IN THE EAST HALF (1/2) OF BLOCK TWO (2) IN EAST HIGHLAND ADDITION, IN THE CITY OF ANTHONY, ALL IN HARPER COUNTY, KANSAS.

2. On February 25, 2021, the property above had a structure fire. The property was a total loss and deemed unsafe, unsanitary, or otherwise inimical to the general welfare of the city and constitute a general blight upon the neighborhood or surrounding properties.

3. A notice of hearing was sent to real estate owner Sandy Trotter by certified mail on April 13, 2021. Jeremiah Kristek, son-n-law to Sandy Trotter signed and received the notice on May 15, 2021. Notice of hearing was also sent to Crystal Anthony by certified mail, notice was signed and received on April 14, 2021. Notice of Hearing was provided by publication in the Anthony Republican on April 14 & April 21, 2021

8. **IT IS THEREFORE FOUND**, based upon the facts and evidence presented, that the structure upon the above-described premises is dangerous, unsafe, and unfit for human use or habitation.

Adopted by the Anthony City Commission this 1ST day of June, 2021.

____
Gregory L. Cleveland, Mayor

Attest:

____
Cyndra Kastens, City Clerk

City Commission Regular Meeting

Tuesday, May 18, 2021 at 6:00 PM
Commission Chambers, 124 S Bluff, Anthony, KS 67003

MINUTES

OPENING

- Welcome / Call to Order
- Invocation / Pledge of Allegiance
- Roll Call

PRESENT
Mayor Greg Cleveland
Commissioner Sherrie Eaton
Commissioner Jan Lanie
Commissioner Kenny Hodson Jr.
Commissioner Eric Smith

City Administrator Cyndra Kastens, Deputy City Clerk Sherri Miller, Police Chief Kenny Hodson, Ali Harbin, Sheila Adams, and Autumn Kloefkorn.

- Approval of Agenda

Mayor Cleveland made a motion to approve the agenda. Commissioner Smith seconded. Motion carried 5-0.

PUBLIC COMMENT - NONE

PUBLIC HEARINGS - NONE

CONSENT AGENDA

1. Approval of Regular Meeting Minutes May 4th, 2021

2. Approval of Special Meeting Minutes May 10th, 2021

3. Appropriation Ordinance No. 6088 $232,751.49

4. Approve 5.11.21 Payroll $53,481.05

5. $50 for Mulch paid from Lake Board Capital

   Mayor Cleveland asked if any items should be pulled from the consent agenda for further discussion. Hearing none, a motion was made to approve the consent agenda as presented.

Motion made by Mayor Cleveland, Seconded by Commissioner Smith.
Voting Yea: Mayor Cleveland, Commissioner Eaton, Commissioner Lanie, Commissioner Hodson Jr., Commissioner Smith

REGULAR BUSINESS

6. **Sealed Bid Opening - Electric Poles**

Mayor Cleveland opened the sealed bids for electric poles which called for 35 - 40' and 10 - 30'. The following bids were received:
Border States 31 - 40' @ $392.62 and 5 - 30' @ $247.37
Stellar Jones 35 - 40' @ $395.00 and 10 - 30' @ $248.00
Bridgewater 35 - 40' @ 430.00 and 10 - 30" @ $264.00

There was discussion in regard to the variation in the number of poles bid and a call was placed to Line Foreman Angle to verify the departments needs. A motion was then made to accept the Stellar Jones bid for $17,772.45.

Motion made by Commissioner Hodson Jr., Seconded by Mayor Cleveland.
Voting Yea: Mayor Cleveland, Commissioner Eaton, Commissioner Lanie, Commissioner Hodson Jr., Commissioner Smith

7. ****Untable Wayne Dennis Committee Recommendation of $3,000 to Anthony Chamber**

A motion was made by Commissioner Lanie to untable the recommendation of the Wayne Dennis Committee to award $3,000 to the Anthony Chamber. Commissioner Smith seconded. Motion carried 5-0.

Ali Harbin, Sheila Adams, and Autumn Kloefkorn were present from the Anthony Chamber to answer questions about the request for the Wayne Dennis funds. A motion was made to approve the $3,000 Wayne Dennis recommendation to the Anthony Chamber to help with Balloon Fest.

Motion made by Commissioner Smith, Seconded by Commissioner Eaton.
Voting Yea: Mayor Cleveland, Commissioner Eaton, Commissioner Lanie, Commissioner Hodson Jr., Commissioner Smith

8. **ID/Economic Development Board - Jerry Turner**

Jerry Turner was present to introduce the Commission to a plan he presented to the Harper County Commissioners at a recent County Commission meeting with regard to taxing districts and the potential for some multi-jurisdictional consolidation.

9. **<u>Lake Lease Transfer 14E Quail Creek Trail Hamill to Topham</u>**

A motion was made to approve the lake lease transfer from Hamill to Topham for lot 14 E Quail Creek Trail.

Motion made by Commissioner Lanie, Seconded by Commissioner Eaton.
Voting Yea: Mayor Cleveland, Commissioner Eaton, Commissioner Lanie, Commissioner Hodson Jr., Commissioner Smith

10. **<u>2020 Audit and 2022 Budget</u>**

Admin Kastens informed the Commission of the changes and recommendations being given to cities in response to the new SB13 and how it will affect budgeting this year. In addition, Kastens confirmed the upcoming presentation of the audit via zoom.

11. **<u>PRIDE Survey in Electric Bills</u>**

Commissioner Eaton made a request of the City Commission to allow the PRIDE program to put another survey in the city utility bills. The Commission gave the Admin direction to include the survey.

12. **<u>Golf Course Sales Tax Request</u>**

Admin Kastens relayed a request from Brick Prickett of the Anthony Golf Club to allow the Golf Club to purchase some of their needed equipment through the city to utilize the city's tax exempt status. The Admin confirmed that it is not an allowable exemption. After discussion, a motion was made to allow the Golf Club to purchase the equipment they need through the city.

Motion made by Commissioner Hodson Jr., Seconded by Mayor Cleveland.
Voting Yea: Mayor Cleveland, Commissioner Lanie, Commissioner Hodson Jr., Commissioner Smith
Voting Nay: Commissioner Eaton

13. **<u>Strong's Insurance Dividend Check $25,304.29</u>**

The Strong's Insurance annual dividend check in the amount of $25,304.29 was gratefully acknowledged by the City Commission.

14. **<u>Vehicle Resolution No.1079 Nygaard 419 N. Jennings</u>**

RESOLUTION NO. 1079
A RESOLUTION AUTHORIZING THE PUBLIC OFFICERS
OR OTHER AGENTS OF THE CITY TO ABATE INOPERABLE
VEHICLES AS AUTHORIZED BY ARTICLE 3 OF CHAPTER VII
OF THE CITY OF ANTHONY CITY CODE.

WHEREAS, it is in the interest of the City Commission that the health, safety,

and general welfare of the citizens of the City of Anthony be maintained;
WHEREAS, that a vehicle nuisance has developed in the South Fifty (50) ft. of the North One Hundred (100) ft. of the West Half (1/2) of Block One (1) in East Highland Addition, in the City of Anthony, Harper County, Kansas, as shown by the recorded plat thereof 419 N. Jennings, Anthony, KS 67003.
WHEREAS, Notice of Violations has been served in person to the property owner of record Brinda K. Nygaard, 419 N. Jennings, Anthony, KS;
WHEREAS, the property owner has not alleviated the alleged violations nor requested a hearing before the City Commission within the time periods specified;
WHEREAS, the public officer and other agents of the City of Anthony presents this Resolution to the City Commission;
BE IT RESOLVED BY THE CITY COMMISSION that the Public Officers and other Agents of the City of Anthony are authorized to abate the conditions causing the violations at the end of May 28, 2021; and
BE IT FURTHER RESOLVED that the cost incurred by the City to abate such conditions shall be charged against the Lot or Lots or parcel of ground on which the nuisance or nuisances were located. The City Clerk shall, at the time of certifying other taxes to the County Clerk certify the cost as provided and the County Clerk shall extend the same on the tax roll and it shall be collected by the County Treasurer and paid to the City as other City taxes are collected and paid.
If any assessments levied pursuant to unpaid costs remain for a period of one year or more after their initial levy the City may collect the amount due in the same manner as a personal debt of the property owner to the City by bringing an action in District Court. Interest will accrue from and after the date a delinquency occurs. The City may pursue collection by levying a special assessment in addition to any other manner provided by law.
Amount is due from property owner(s) for services rendered by the City of Anthony upon presentation of bill. Failure of property owner(s) to pay amount due may result in the City bringing an action in district court, or causing a special assessment to be levied on the property, or any other manner of collection provided by law.
ADOPTED at Anthony, Kansas, this 18th day of May, 2021.

A motion was made to approve Vehicle Resolution No. 1079 for 419 N Jennings.

Motion made by Mayor Cleveland, Seconded by Commissioner Smith.
Voting Yea: Mayor Cleveland, Commissioner Eaton, Commissioner Lanie, Commissioner Hodson Jr., Commissioner Smith

15. **ID Board Recommendation to Sell Land at Garfield & LLG**

Admin Kastens presented an ID Board recommendation to auction the 24.54 acres of land at Garfield and LL&G. After much discussion, a motion was made to auction the land with a reserve.

Motion made by Commissioner Smith, Seconded by Mayor Cleveland.
Voting Yea: Mayor Cleveland, Commissioner Eaton, Commissioner Lanie, Commissioner Smith

Voting Nay: Commissioner Hodson Jr.

16. **Street R/W 100 Block W Main**

    Admin Kastens sought the approval of corrective actions needed in the right of way at the 100 block of west main street. Discussion also involved the overall beautification program of this same block and how corrective solutions might compliment that effort. The Commission guided the Admin to close both steps that are causing injury with a complete south and east decorative railing, leaving the west side open for ingress and egress in order to better ensure public safety.

17. **Promote Anthony**

    Admin Kastens updated the Commission on the latest phase of the program, a communication plan to assist incoming callers/inquiries reached through the marketing plan. The Commission guided the Admin to turn on a cell phone to see how this would go and evaluate again once we know what the marketing impact will look like.

STAFF REPORTS

18. Administrator Report

    The Admin provided a written report on staffing and all department activities.

19. Chief Police Report

    The Police Chief reported on the following police department activity:

    We served some notices. I inspected some properties. We investigated a case of Stalking and we turned the case over to the CA. We arrested Robert Henry for violation of a stalking order. We investigated a burglary and theft from a motor vehicle in the 200 block of N. Franklin. We arrested Ethan Jacobs on a warrant and for possession of drug Paraphernalia. We investigated a domestic disturbance in the 200 block of N. Franklin and arrested Thomas Trahan and Candace Jackson for domestic battery. We investigated two minor traffic accidents. We did a CINC case on a infant and he was placed in a different home.

EXECUTIVE SESSION - NONE

20. Executive Session to Discuss Staffing Pursuant to “Personnel Matters of Non-Elected Personnel, K.S.A. 75-4319 (b) (1).”

    Mayor Cleveland made a motion to go into Executive Session for ten minutes until 8:15 p.m. Commissioner Lanie seconded. Motion carried 5-0.

    At 8:05 p.m. the Commission chambers were cleared. Remaining present was the City Commission, City Administrator and Police Chief.

    At 8:15 p.m. Mayor Cleveland called the regular meeting back to order.

A motion was then made to approve the employment agreement with Cyndra Kastens.

Motion made by Commissioner Eaton, Seconded by Commissioner Smith.
Voting Yea: Mayor Cleveland, Commissioner Eaton, Commissioner Lanie, Commissioner Hodson Jr., Commissioner Smith

ADJOURNMENT

Mayor Cleveland made a motion to adjourn the regular city commission meeting. Motion seconded by Commissioner Hodson. Motion carried 5-0.

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Cyndra Kastens, City Clerk/Administrator

____
Gregory Cleveland, Mayor

City Commission Special Meeting

Wednesday, May 26, 2021 at 6:00 PM
Commission Chambers, 124 S Bluff, Anthony, KS 67003

MINUTES

CALL TO ORDER

At 6:00 p.m. Mayor Cleveland called the Special Meeting to order.

ROLL CALL

PRESENT
Mayor Greg Cleveland
Commissioner Sherrie Eaton
Commissioner Kenny Hodson Jr.
Commissioner Eric Smith

City Administrator Cyndra Kastens, Police Chief Kenny Hodson, Darin Neufeld with EBH Engineering.

ABSENT
Commissioner Jan Lanie

PUBLIC COMMENT - NONE

ITEMS OF BUSINESS

1. Approve Bid(s) for Relocation/Demolition of Structures at 221 W KS Hwy 2

   Darin Neufeld presented the bid tabulation from the public bid opening held at 4:00 p.m. May 26th, 2021 with the following qualifying bids: Theis Dozer $102,873.50, DLS Enterprises $74,500, and Pearson $118,200.00.

   After discussion, a motion was made to accept the bid from DLS Enterprises for $74,500, contingent upon FAA approval.

   Motion made by Commissioner Eaton, Seconded by Mayor Cleveland.
   Voting Yea: Mayor Cleveland, Commissioner Eaton, Commissioner Hodson Jr., Commissioner Smith

2. Approve EBH Contracts

Darin Neufeld then presented the contract amendment as requested by FAA to itemize the scope and fees of the existing EBH contract to show differentiation between grants 11 and 12. A motion was made to approve the EBH Contract Amendment and submit grant #12 application to the FAA.

Motion made by Commissioner Hodson Jr., Seconded by Commissioner Smith.
Voting Yea: Mayor Cleveland, Commissioner Eaton, Commissioner Hodson Jr., Commissioner Smith

ADJOURNMENT

Mayor Cleveland made a motion to adjourn the special meeting. Commissioner Smith seconded. Motion carried.

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Cyndra Kastens, City Clerk/Administrator

____
Gregory Cleveland, Mayor

BALANCE SHEET
CALENDAR 6/2021, FISCAL 6/2021

ACCOUNT NUMBER	ACCOUNT TITLE	PTD BAL.	YTD BAL
01-00-0010	GENERAL OPERATING	12,917.13-	916,368.81
02-00-0010	WATER	6,684.04-	892,381.87
03-00-0010	ELECTRIC	100,547.19-	3,144,176.04
04-00-0010	SALES TAX & STATE FEES		28,706.11
05-00-0010	SEWAGE DISPOSAL	4,585.96-	287,990.26
10-00-0010	EMP INSURANCE/BENEFIT	41,357.23-	185,771.64
12-00-0010	AIRPORT	214.27-	201,971.37
14-00-0010	INDUSTRIAL DEVELOPMENT		30,013.92
16-00-0010	SERVICE DEPOSIT	550.00-	64,354.83
17-00-0010	SPECIAL STREETS & HIGHWAY		137,813.33
18-00-0010	PUBLIC RELIEF		26,610.51
19-00-0010	WATER UTILITY RESERVE		103,333.10
21-00-0010	WWTF LOAN 2000		224,872.35
23-00-0010	WATER DEBT SVC RESERVE S2013		17,170.31
24-00-0010	BOND & INTEREST		41,982.59
25-00-0010	LIBRARY		644.00
26-00-0010	RECREATION COMMISSION	147.41-	103,436.81
29-00-0010	RECREATION		7,095.02
30-00-0010	MUNICIPAL EQUIPMENT RESERVE		96,009.45
32-00-0010	SPECIAL PARKS & RECREATION	988.63-	19,775.17
34-00-0010	CAPITAL IMPROVEMENT	3,062.50-	1,018,757.96
37-00-0010	GO BONDS S2010 POOL		18,868.19
40-00-0010	ELECTRIC UTILITY RESERVE		1,635,017.00
41-00-0010	EL UTIL S2017 REV BOND		1,195,621.66
43-00-0010	EL UTIL S2017 BOND RESERVE		214,897.50
45-00-0010	SEWER RESERVE		80,000.00
50-00-0010	WAYNE DENNIS INVESTMENT FUND		750,141.35
54-00-0010	DEBT RES. WATER 2013		160,940.55
60-00-0010	INSURANCE PROCEEDS		26,550.00
75-00-0010	COSTS OF ISS.ELEC BONDS 2013		2,421.53
81-00-0010	WASTEWATER LAGOON CLEANING		156,300.00
82-00-0010	WATER/EQUIPMENT REPLACEMENT		67,962.03
83-00-0010	ELECTRIC/EQUIP REPLACEMENT		1,897,959.53
84-00-0010	ELECTRIC PROJECTS		206,706.10-
85-00-0010	SEWER/EQUIPMENT REPLACEMENT		6,454.04
89-00-0010	TRANS GUEST APPROVED	150.00-	11,520.94
96-00-0010	WAYNE DENNIS FUNDS	3,000.00-	15,694.00
97-00-0011	DT REVIT. REVOLVING LOAN		.56
98-00-0010	TRANSIENT GUEST TAX		10,536.31
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	PROOF	174,204.36-	13,593,414.54
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VENDOR NAME	REFERENCE	AMOUNT	VENDOR TOTAL	CHECK#	CHECK DATE
GENERAL OPERATING					
AT&T	HALL WIFI		52.79	44946	6/02/21
BILL'S GENERAL REPAIR LLC	CONES, BLADES, PTO		91.00	44951	6/02/21
CITY OF ANTHONY	REIMB MAY BCBS		3,511.22	44955	6/02/21
DR IDROID'S PHONE CLINIC	PROMOTE ANTHONY PHONE		139.98	44957	6/02/21
EMERGENCY FIRE EQUIPMENT CO	FD EQUIP MAINT		3,288.83	44958	6/02/21
FIRST BANK	JUNE GRADER		2,963.50	1249075	6/01/21
GALAXIE BUSINESS EQUIPMENT INC	COPIER CONTRACT		98.40	44959	6/02/21
GREAT-WEST FINANCIAL	5/25 PAYROLL		294.18	1249070	5/28/21
HUB INTERNATIONAL	JUNE BROKER FEE		51.00	44961	6/02/21
IRS PAYROLL TAXES	5/25/PAYROLL		3,630.32	1249071	5/28/21
KANSAS JUDICIAL COUNCIL	KS PATTERN INSTRUCTIONS		95.00	44963	6/02/21
KANZA BANK	JUNE FIRE TRUCK		1,977.72	44962	6/02/21
KPERS	5/25 PAYROLL		3,158.00	1249069	5/28/21
KS DEPT OF REV-WITHHOLDING	5/25 PAYROLL		667.71	1249072	5/28/21
LIBERTY NATIONAL	JUNE		9.58	1249077	6/01/21
MANHATTANLIFE ASSURANCE COMP	CANCER INS		51.91	44968	6/02/21
MATTHEW W RICKE ATTY AT LAW LL	116 S JENNINGS INDEMNITY AGREE		75.00	44969	6/02/21
REDITEST SCREENING DEVICES	DRUG SCREENING CARDS		56.25	44971	6/02/21
SOUTH CENTRAL WIRELESS	PHONE & INTERNET		434.77	44974	6/02/21
WAXIE SANITARY SUPPLY	HALL AIR FRESHNER		20.18	44980	6/02/21
	01 GENERAL OPERATING TOTAL		20,667.34		
WATER					
ALMETEK INDUSTRIES, INC	FREIGHT FEE		18.56	44947	6/02/21
AMAZON CAPITAL SERVICES	LAKE T/P, MARKERS		137.51	44948	6/02/21
BILL'S GENERAL REPAIR LLC	CONES, BLADES, PTO		112.20	44951	6/02/21
CITY OF ANTHONY	SEC DEP REFUNDS		4.74	44953	6/02/21
CITY OF ANTHONY	REIMB MAY BCBS		5,771.92	44955	6/02/21
GALAXIE BUSINESS EQUIPMENT INC	COPIER CONTRACT		49.20	44959	6/02/21
GREAT-WEST FINANCIAL	5/25 PAYROLL		32.56	1249070	5/28/21
HUB INTERNATIONAL	JUNE BROKER FEE		99.00	44961	6/02/21
IRS PAYROLL TAXES	5/25/PAYROLL		1,755.22	1249071	5/28/21
KPERS	5/25 PAYROLL		1,481.20	1249069	5/28/21
KS DEPT OF REV-WITHHOLDING	5/25 PAYROLL		279.94	1249072	5/28/21
LEAGUE OF KS MUNICIPALITIES	LEADERSHIP/MAYOR CONF		46.00	44967	6/02/21
LIBERTY NATIONAL	JUNE		10.95	1249077	6/01/21
MANHATTANLIFE ASSURANCE COMP	CANCER INS		19.67	44968	6/02/21
MUTUAL OF OMAHA	JUNE		46.81	1249078	6/01/21
PITNEY BOWES INC	POSTAGE		125.00	1249074	5/28/21
RURAL WATER DISTRICT #2	SPILLWAY		245.08	1249068	5/28/21
SOUTH CENTRAL WIRELESS	PHONE & INTERNET		277.48	44974	6/02/21
TELE-COMMUNICATIONS INC	MONTH ANSWERING SERVICE		90.00	44978	6/02/21
	02 WATER TOTAL		10,603.04		
ELECTRIC					
AMAZON CAPITAL SERVICES	T/P, PENS, WHITEOUT		118.60	44948	6/02/21
AT&T	P PLANT PHONE		384.43	44946	6/02/21
ATMOS ENERGY	P PLANT NAT GAS		391.39	44950	6/02/21
BILL'S GENERAL REPAIR LLC	CONES, BLADES, PTO		75.00	44951	6/02/21
CITY OF ANTHONY	SEC DEP REFUNDS		9.46	44953	6/02/21
CITY OF ANTHONY	REIMB MAY BCBS		13,332.53	44955	6/02/21

VENDOR NAME	REFERENCE	AMOUNT	VENDOR TOTAL	CHECK#	CHECK DATE
COMPLIANCE ONE	MONTHLY CHARGES		18.75	44977	6/02/21
GALAXIE BUSINESS EQUIPMENT INC	COPIER CONTRACT		49.20	44959	6/02/21
GRAINCER	POOL LIGHTS & FIXTURES		574.34	44960	6/02/21
GREAT-WEST FINANCIAL	5/25 PAYROLL		404.47	1249070	5/28/21
HUB INTERNATIONAL	JUNE BROKER FEE		99.00	44961	6/02/21
IRS PAYROLL TAXES	5/25/PAYROLL		4,158.64	1249071	5/28/21
JUSTICE BATTERY CO.	CHAINS		34.00	44945	5/24/21
KANSAS MUNICIPAL UTILITIES	P PLANT HELP WANTED		25.00	44964	6/02/21
KMEA EMP2 OPERATING ACCOUNT	MARCH 21 P PLANT		2,875.20	44966	6/02/21
KANSAS MUNICIPAL GAS AGENCY	P PLNAT NAT GAS MARCH 21		393.61	44965	6/02/21
KPERS	5/25 PAYROLL		3,402.06	1249069	5/28/21
KS DEPT OF REV-WITHHOLDING	5/25 PAYROLL		719.56	1249072	5/28/21
LEAGUE OF KS MUNICIPALITIES	LEADERSHIP/MAYOR CONF		46.00	44967	6/02/21
LIBERTY NATIONAL	JUNE		110.10	1249077	6/01/21
MANHATTANLIFE ASSURANCE COMP	CANCER INS		117.86	44968	6/02/21
MUTUAL OF OMAHA	JUNE		101.28	1249078	6/01/21
PITNEY BOWES INC	POSTAGE		250.00	1249074	5/28/21
SOUTH CENTRAL WIRELESS	PHONE & INTERNET		319.68	44974	6/02/21
STANION WHOLESALE ELECTRIC CO	WIRE,CONDUIT,LIGHTS,ANCHORS		2,409.51	44975	6/02/21
STRONG'S INSURANCE, INC.	21/22 BOILER & MACHINERY RENEW		78,989.00	44976	6/02/21
TELE-COMMUNICATIONS INC	MONTH ANSWERING SERVICE		90.00	44978	6/02/21
WHEATLAND ELECTRIC COOP INC	LAKE LIGHTS		17.25	44981	6/02/21
	03 ELECTRIC TOTAL		109,515.92		
SALES TAX & STATE FEES					
DIRECTOR OF TAXATION	APRIL 2021 SALES TAX		11,480.43	1249073	5/28/21
	04 SALES TAX & STATE FEES TOTAL		11,480.43		
SEWAGE DISPOSAL					
AMAZON CAPITAL SERVICES	PAPER TOWELS, SOAP		70.10	44948	6/02/21
CITY OF ANTHONY	REIMB MAY BCBS		2,986.57	44955	6/02/21
GALAXIE BUSINESS EQUIPMENT INC	COPIER CONTRACT		49.19	44959	6/02/21
GREAT-WEST FINANCIAL	5/25 PAYROLL		16.29	1249070	5/28/21
HUB INTERNATIONAL	JUNE BROKER FEE		51.00	44961	6/02/21
IRS PAYROLL TAXES	5/25/PAYROLL		720.25	1249071	5/28/21
KPERS	5/25 PAYROLL		572.58	1249069	5/28/21
KS DEPT OF REV-WITHHOLDING	5/25 PAYROLL		110.65	1249072	5/28/21
LEAGUE OF KS MUNICIPALITIES	LEADERSHIP/MAYOR CONF		46.00	44967	6/02/21
LIBERTY NATIONAL	JUNE		4.79	1249077	6/01/21
MANHATTANLIFE ASSURANCE COMP	CANCER INS		9.22	44968	6/02/21
MID-AMERICAN RESEARCH CHEMICAL	SEWER DEODORIZER		153.61	44970	6/02/21
MUTUAL OF OMAHA	JUNE		12.33	1249078	6/01/21
PITNEY BOWES INC	POSTAGE		125.00	1249074	5/28/21
RED EQUIPMENT, LLC	VAC TRUCK DRIVELINE		1,203.15	44972	6/02/21
	05 SEWAGE DISPOSAL TOTAL		6,130.73		
EMPLOYEE BENEFIT					
BCBS OF KANSAS	JUNE		32,273.48	1249076	6/01/21
CITY OF ANTHONY	REIMB MAY BCBS		8,997.72	44955	6/02/21
MUTUAL OF OMAHA	JUNE		86.03	1249078	6/01/21

VENDOR NAME	REFERENCE	AMOUNT	VENDOR TOTAL	CHECK#	CHECK DATE
10	EMPLOYEE BENEFIT TOTAL		41,357.23		
AIRPORT					
CITY OF ANTHONY	APRIL ELEC REIMB		167.39	44955	6/02/21
RURAL WATER DISTRICT #2	HARMON RPZ		38.00	1249068	5/28/21
SOUTH CENTRAL WIRELESS	PHONE & INTERNET		46.88	44974	6/02/21
12	AIRPORT TOTAL		252.27		
SERVICE DEPOSIT					
CITY OF ANTHONY	SEC DEP REFUNDS		550.00	44953	6/02/21
16	SERVICE DEPOSIT TOTAL		550.00		
RECREATION COMMISSION					
CITY OF ANTHONY	REIMB MAY BCBS		49.23	44955	6/02/21
DEVYN HOY	REIMB CONCESSION SUPPLIES		996.13	44944	5/20/21
IRS PAYROLL TAXES	5/25/PAYROLL		180.81	1249071	5/28/21
KPERS	5/25 PAYROLL		43.71	1249069	5/28/21
KS DEPT OF REV-WITHHOLDING	5/25 PAYROLL		24.86	1249072	5/28/21
LIBERTY NATIONAL	JUNE		2.94	1249077	6/01/21
SOUTH CENTRAL WIRELESS	PHONE @ POOL		95.24	44974	6/02/21
26	RECREATION COMMISSION TOTAL		1,392.92		
SPECIAL PARKS & RECREATIO					
TREE TOP PRODUCTS INC	HIXSON MEMORIAL BENCH		988.63	44979	6/02/21
32	SPECIAL PARKS & RECREATIO TOTAL		988.63		
CAPITAL IMPROVEMENT FUND					
DOWNING SALES & SERVICE, INC	LAKE CAMPSITE DUMPSTERS		2,869.00	44956	6/02/21
RON'S GARDEN CENTER	LAKE MULCH & PLANTS		193.50	44973	6/02/21
34	CAPITAL IMPROVEMENT FUND TOTAL		3,062.50		
TRANSIENT GUEST APPROVED					
CARS	CAR SHOW 1/2 PG AD		150.00	44952	6/02/21
89	TRANSIENT GUEST APPROVED TOTAL		150.00		
WAYNE DENNIS FUNDS					
ANTHONY CHAMBER OF COMMERCE	W DENNIS COMM APPROVED FUNDS		3,000.00	44949	6/02/21
96	WAYNE DENNIS FUNDS TOTAL		3,000.00		
	Accounts Payable Total		209,151.01		

CLAIMS REPORT
CLAIMS FUND SUMMARY

FUND	NAME	AMOUNT
01	GENERAL OPERATING	20,667.34
02	WATER	10,603.04
03	ELECTRIC	109,515.92
04	SALES TAX & STATE FEES	11,480.43
05	SEWAGE DISPOSAL	6,130.73
10	EMPLOYEE BENEFIT	41,357.23
12	AIRPORT	252.27
16	SERVICE DEPOSIT	550.00
26	RECREATION COMMISSION	1,392.92
32	SPECIAL PARKS & RECREATIO	988.63
34	CAPITAL IMPROVEMENT FUND	3,062.50
89	TRANSIENT GUEST APPROVED	150.00
96	WAYNE DENNIS FUNDS	3,000.00
	TOTAL FUNDS	209,151.01

PRUPDT00 Tue May 18, 2021 4:44 PM City of Anthony KS OPER: SF PAGE
03.03.21 PAID THROUGH 5/16/2021 COST CENTER REPORT JRNL 3582
CALENDAR 5/2021, FISCAL 5/2021 DATES 5/16/2021 -- 5/25/2021 2ND PROLL OF MONTH

C CTR	DESCRIPTION	REG HRS	OT HRS	VAC HRS	SCK HRS	TOT HRS	REG AMT	OT AMT	VAC AMT	SCK AMT	TOT AMT	DEDUCTIONS
101	GEN. - ADM.	24.00	.00	.00	.00	24.00	981.95	.00	.00	.00	981.95	303.14
102	POLICE	632.00	.00	.00	.00	632.00	10993.40	.00	.00	.00	10993.40	2309.48
104	STREET	287.00	.00	.00	.00	287.00	5760.29	.00	.00	.00	5760.29	1141.40
105	GEN-ZONING	.00	.00	.00	.00	.00	137.31	.00	.00	.00	137.31	.00
107	PARK	2.00	.00	.00	.00	2.00	36.72	.00	.00	.00	36.72	.00
230	WATER-LAKE	170.25	.00	.00	.00	170.25	2806.62	.00	.00	.00	2806.62	.00
232	WATER-DISTRIBUT	310.20	.00	.00	.00	310.20	3901.84	.00	.00	.00	3901.84	1452.33
233	WATER-COMM& GEN	85.60	.00	.00	.00	85.60	2085.37	.00	.00	.00	2085.37	.00
331	ELECTRIC-PROD	552.00	.00	.00	.00	552.00	7416.80	.00	.00	.00	7416.80	1719.55
332	ELEC-DISTRIBUTI	682.60	.00	.00	.00	682.60	9252.89	.00	.00	.00	9252.89	2074.97
333	ELECTRIC-COMM	114.40	.00	.00	.00	114.40	3525.44	.00	.00	.00	3525.44	638.63
533	SEWER-COMM & GE	32.00	.00	.00	.00	32.00	545.52	.00	.00	.00	545.52	.00
534	SEWER-TREATMENT	244.95	.00	.00	.00	244.95	2676.03	.00	.00	.00	2676.03	.00
2601	REC - GEN	38.00	.00	.00	.00	38.00	643.40	.00	.00	.00	643.40	.00
2621	REC - POOL	4.00	.00	.00	.00	4.00	64.00	.00	.00	.00	64.00	.00
2622	REC - BALL	25.00	.00	.00	.00	25.00	400.00	.00	.00	.00	400.00	.00
5101	OT GEN ADMIN	.00	1.75	.00	.00	1.75	.00	54.63	.00	.00	54.63	.00
5102	OT GEN POLICE	.00	17.25	.00	.00	17.25	.00	505.64	.00	.00	505.64	.00
5104	OT GEN STREET	.00	1.25	.00	.00	1.25	.00	39.02	.00	.00	39.02	.00
5232	OT WATER DIST	.00	4.50	.00	.00	4.50	.00	140.01	.00	.00	140.01	.00
5331	OT ELEC PROD	.00	4.00	.00	.00	4.00	.00	201.12	.00	.00	201.12	.00
5332	OT ELEC DIST	.00	8.00	.00	.00	8.00	.00	335.57	.00	.00	335.57	.00
5333	OT ELEC COMM/GN	.00	2.00	.00	.00	2.00	.00	49.13	.00	.00	49.13	.00
5534	OT SEWER TREAT	.00	5.50	.00	.00	5.50	.00	238.61	.00	.00	238.61	.00
6102	SHIFT GEN POLIC	.00	.00	.00	.00	128.00	.00	.00	.00	.00	64.00	.00
99999	DISTRIBUTED	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	510.82
	TOTAL	3204.00	44.25	.00	.00	3376.25	51227.58	1563.73	.00	.00	52855.31	10150.32

CERTIFICATE – DIRECTOR

KANSAS MUNICIPAL GAS AGENCY
BOARD OF DIRECTORS

This certificate duly documents the appointment of a **Director** to serve on the Board of Directors of the Kansas Municipal Gas Agency (KMGA) as provided for in Article V, Section 5.1 of KMGA's Bylaws.

I, the undersigned City Clerk of the City of Anthony, Kansas, a member of KMGA, do hereby certify that at a meeting of the City Governing Body duly held on the 1st day of June, 2021;

Name:	Larry Berry	Title:	Power Plant Superintendent		
Address:	P.O. Box 504 / 124 S Bluff				
City:	Anthony	State:	KS	Zip Code:	67003
Office Phone:	620.842.5434	Cell Phone:	620.842.7046	Fax:	
Email Address:	lberry7200@yahoo.com				

was appointed to serve on the KMGA Board of Directors for a two-year term beginning September 1, 2021.

I further certify that the foregoing appointment is reflected in the official Minutes of the Governing Body of the City for the meeting on the date indicated above.

This certificate is given this 1st day of June, 2021.

____
City Clerk

Anthony, Kansas

Return completed certificate to:
KMGA, 6300 West 95 Street, Overland Park, KS 66212
Email: shadonix@kmea.com Fax: 913-677-0804

CFAP

Competitive Development Grant Application

Kansas Department of Wildlife and Parks
Community Fisheries Assistance Program
Due June 1, 20__ for FY__
Submit to Local District Fisheries Biologist

KANSAS WILDLIFE & PARKS

Program Cooperator: City of Anthony FEIN: 48-6005261

Impoundment Name: Anthony Lake

Project Title: Anthony Lake ADA Handicap Accessible Boat Dock

Legal Description: ________ Qtr of Sec: ________ Township ________ Range ________

of ____________________ County, Kansas. No legal Description of Lake Per HP CO Register of Deeds

Applicant Name: City of Anthony

Address: P.O. Box 504, 124 S. Bluff
Anthony, KS 67003

Total Project Cost: 34,465.74

Requested Grant Funds 18,611.50 % of Total Project Cost: 54%

Available Local Funds 15,854.24 % of Total Project Cost: 46%

Project Completion Date (approx.): March 30, 2022

***** Please attach an itemized list of project costs, including and identifying in-kind costs, such as Labor, Equipment and/or Materials. Local funds must be at least 25% of total project cost for appliation to be considered.*****

The Program Cooperator, Donna K. Crowe is responsible for providing proof of all payment for all applicable materials and services, including labor.

Statement of Need and Benefit: **Please attach an additional sheet of paper describing the need for and benefit of this particular project.**

Statement of Application: This application is submitted to the Kansas Department of Wildlife and Parks for the reimbursement of funds proposed for the development of fishing and/or boating opportunity as listed. The design and cost of the project is subject to approval by the Department of Wildlife and Parks. All related permit requirements are the responsibility of the applicant.

Cyndra Kastens
Applicant Name (Please Type or Print)

City Clerk/Admin.
Applicant Title

Date

Applicant Signature

District Fisheries Biologist Signature

Equal opportunity to participate in and benefit from the Community Fisheries Assistance Program is available to all individuals without regard to their race, color, sex, religion, national origin, age, handicapped or disability status, or political affiliation. Complaints of discrimination should be sent to Office of the Secretary, Kansas Department of Wildlife and Parks, 1020 South Kansas Ave. Suite 200, Topeka, Kansas 66612-1327.

Need

The Anthony Lake is a major local attraction for camping, boating, and fishing and many other recreational activities. It provides outdoor enjoyment and recreation pleasure to Anthony residents, neighboring communities, and is one of the largest year-around economic assets for attracting visitors to Harper County. For a variety of visitors, the lake also provides a concrete walking path, shelter houses, picnic tables, disc golf, an outdoor amphitheater/bandstand, playground area for children, a 9-hole golf course, gun club and bow hunters range and facilities.

The need for the Anthony Lake is $18,611.50 to purchase and install a public Handicap ADA Boat Dock. Currently the lake does not have a boat dock for public access. The docks on the shoreline are owned by the cabin owners and are not public access.

The lake is also having problems with erosion of the shoreline. Currently the city has laid approximately 1,400 feet of riprap along the shoreline to help stabilize. Where the boat dock will be placed there is no riprap. Because of the increased waves and wake action from boats, jet skis, and the strong Kansas winds, there is nothing to break the impact of the waves and we are losing shoreline due to erosion. The location of this floating dock will assist in breaking the waves because the dock will absorb some of the impact of the waves from wind current. In return this will also help with the erosion of the shoreline.

The dock the city is proposing is a floating, handicap accessible dock. The main deck will be 8' x 40' and the gangway will be 64" x 30 '. The Anthony lake is not a deep lake, and a floating dock works well in shallow waters. A floating dock adjusts well to different water levels caused by seasonal variations. You do not run the risk of floats getting punctured if the water level drops too low. There will also be a 5' x 10' handicap walkway leading to the entrance of the dock.

Benefit

The City of Anthony believes that everyone should have equal access and the opportunity to enjoy time on the water at the Anthony Lake. The City of Anthony would like to provide a Floating ADA Boat Dock that will allow the young, old, and anyone with a disability, access to get on a boat safely. An ADA Boat Dock would make the Anthony Lake readily accessible and usable to all individuals including individuals with disabilities.

A boat dock will also enhance and improve fishing closer to the banks. Fish like to use docks as coverage and protection. As the weather warms fish will take refuge in the shade of docks. Fish rely on the shade of docks for safety and comfort in the summer heat. They also hold insects which provide a haven for fish.

The location of a floating dock will help the erosion of the shoreline. It will assist in breaking the waves because the dock will absorb some of the shock of the waves. In return this will also help with the erosion of the shoreline of the lake. A floating dock will also adjust well to different water levels.

The dock will be made of aluminum. The pros of an aluminum dock are aluminum is scratch and weather resistant. Repairs are usually minimal because they do not attract pests or grow mold.

The benefit of a handicap boat dock:

a.) Public Access to a boat dock
b.) Equal access to the lake
c.) Allow handicap individuals the ability to board a boat safely
d.) Help the erosion of the shoreline
e.) Adapts well to different water levels
f.) Adds protection for fish
g.) Low maintenance

On May 20, 2021 Matthew Livingston with Prairie Lake Company was notified and the cost of the dock is locked. Mr. Livingston assured the price would not increase.

Please see attached costs and budget, photos of the purposed handicap boat dock and concrete work that will be needed, along with a map of where the dock will be placed.

The City of Anthony would like to thank you for your time and consideration on this grant application.

Anthony Lake Handicap Boat Dock Costs:

Cost of Handicap Boat Dock:	33,406.42 (see attachment for materials)	
Concrete walkway 5' x 10':	560.00	
City Labor Concrete:	499.32	
Total Cost of Project:	**34,465.74**	
Requested Grant Funds:	**18,611.50**	54%
Matching funds:		
City In-kind Labor	499.32	
Cash match	15,354.92	
Total Match	**15,854.24**	46%
Total Grant Requested	**18,611.50**	
Total Match	**15,854.24**	
Total Project	**34,465.74**	

Item 7.

wahoo DOCKS Prairie Lake Company

Prairie Lake Company
5725 W 23rd ST N
Wichita KS 67205
316-655-7831 Fax:

Quotation

Subject to review over 30 days

Customer
Lake_Anthony

P: 620-825-6112
conniesjacobs@gmail.com

Dealer
Prairie Lake Company
Matthew Livingston
P: 316-655-7831
F:
matt@northshorecove.com

Miscellaneous

Date:	4/13/2021
EST Delivery:	
Job Name:	LakeAnthony
Body of Water:	
Revision: 0	O-e

Main Deck *Category 5*

8' x 40' — 320 Sq. Ft. of Deck — $ 15,618.69

Decking >> AL AC, SS OR Gran — 24" OC Stringers — Floatation 16"

8" Aluminum Cleats, Wahoo Bumper Package, 100% Stainless Steel Fasteners

Upper Level - Uncovered

$ 0.00

Gangway

$ 9,641.59

Pieces	Width	x	Length	Decking Type	Dock Hinge	Shore Hinge	Price Per
1	64"	x	30'	AL AC, SS OR Gran	Standard	N/A	$9,641.59
-	24" OC Frame			Flat			

Gangway Accessories	Qty	Per	Total
Roller Assembly Standard orien	*5*	*$51.11*	*$255.55*
Hinge Pin - 5'	*1*	*$139.39*	*$139.39*
Transition Plate 18" - 5' Wide	*1*	*$433.66*	*$433.66*
Hinge - Rail Only	*6*	*$18.59*	*$111.54*
ADA Handrail	*74*	*$12.71*	*$940.54*
ADA Mid Line Rail	*60*	*$9.08*	*$544.80*
ADA Toe Rail	*60*	*$9.08*	*$544.80*

Anchoring

$ 2,440.33

Anchor Type	Qty		Price Per
- Pole & Sleeve - Down	2	Poles Included	$2,440.33

Accessories

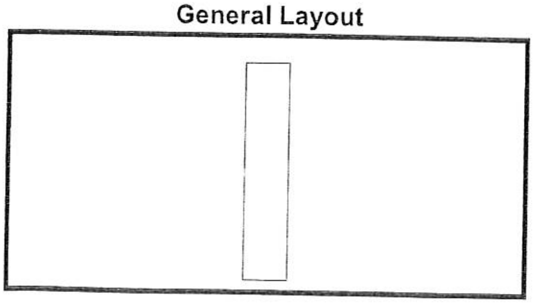
$ 5,705.81

Accessories	Qty	Per	Total
Railing - 2-Line Unpainted Top	*40*	*$55.30*	*$2,212.00*
Toe Rail - Dock	*88*	*$15.42*	*$1,356.96*
Bumper - Mainframe Face W/ B	*44*	*$22.51*	*$990.44*
Bumper - Vertical	*32*	*$20.91*	*$669.12*
Bumper - Mainframe Corner W/	*4*	*$24.01*	*$96.04*

Other	Qty	Per	Total
Miles to Lake Anthony	*61*	*$6.25*	*$381.25*

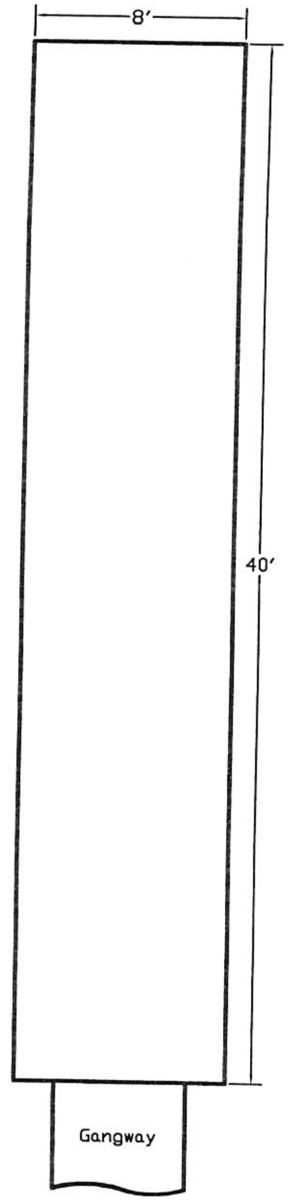
Notes - *** PRAIRIE LAKE COMPANY PRICING INCLUDES DELIVERY, TAX AND INSTALLATION.

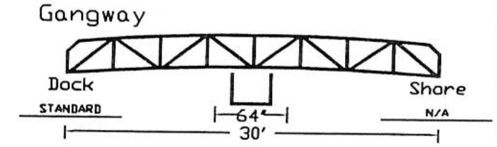
General Layout



Total Goods	$	33,406.42
Estimated Shipping	$	0.00
Tax	$	0.00
Total	$	**33,406.42**
Deposit:		**$16,703.21**
Delivery:		**$8,351.61**
Final:		**$8,351.60**

www.WahooDocks.com





Date
4/13/2021

Customer
PLC
LAKEANTHONY

View
PLAN

Sheet
1 OF 1

Anchor Type
POLE & SLEEVE - DOWN

Roof Type
UNCOVERED

Square Feet

Lower Deck	320
Upper Deck	0
Roof	0
Footprint	320

Notes

Approved

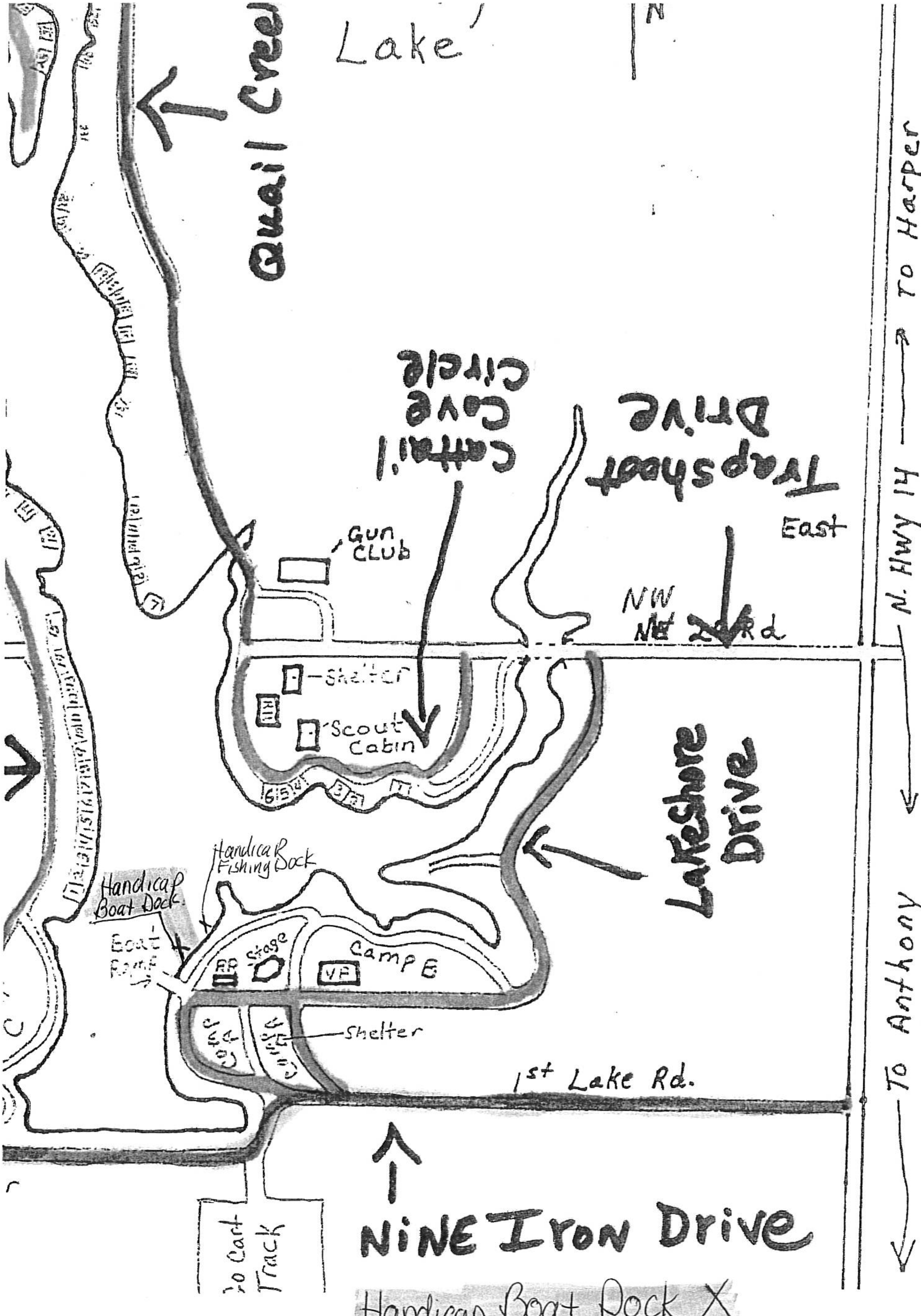
info@wahoodocks.com

203 Chesterra Dr Dahlonega, GA 30533

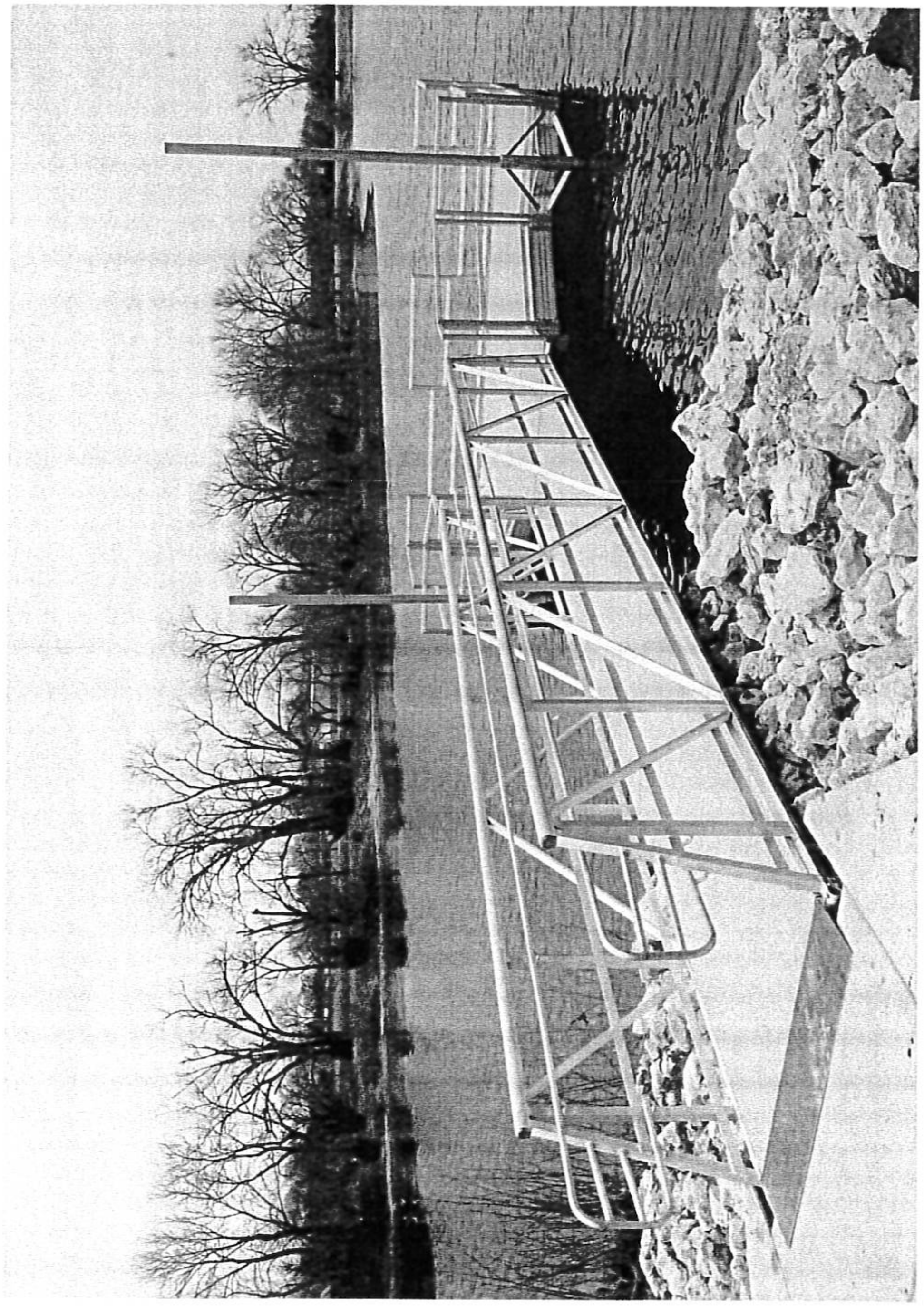
770.532.8411 866.532.8411 F:770.532.2983

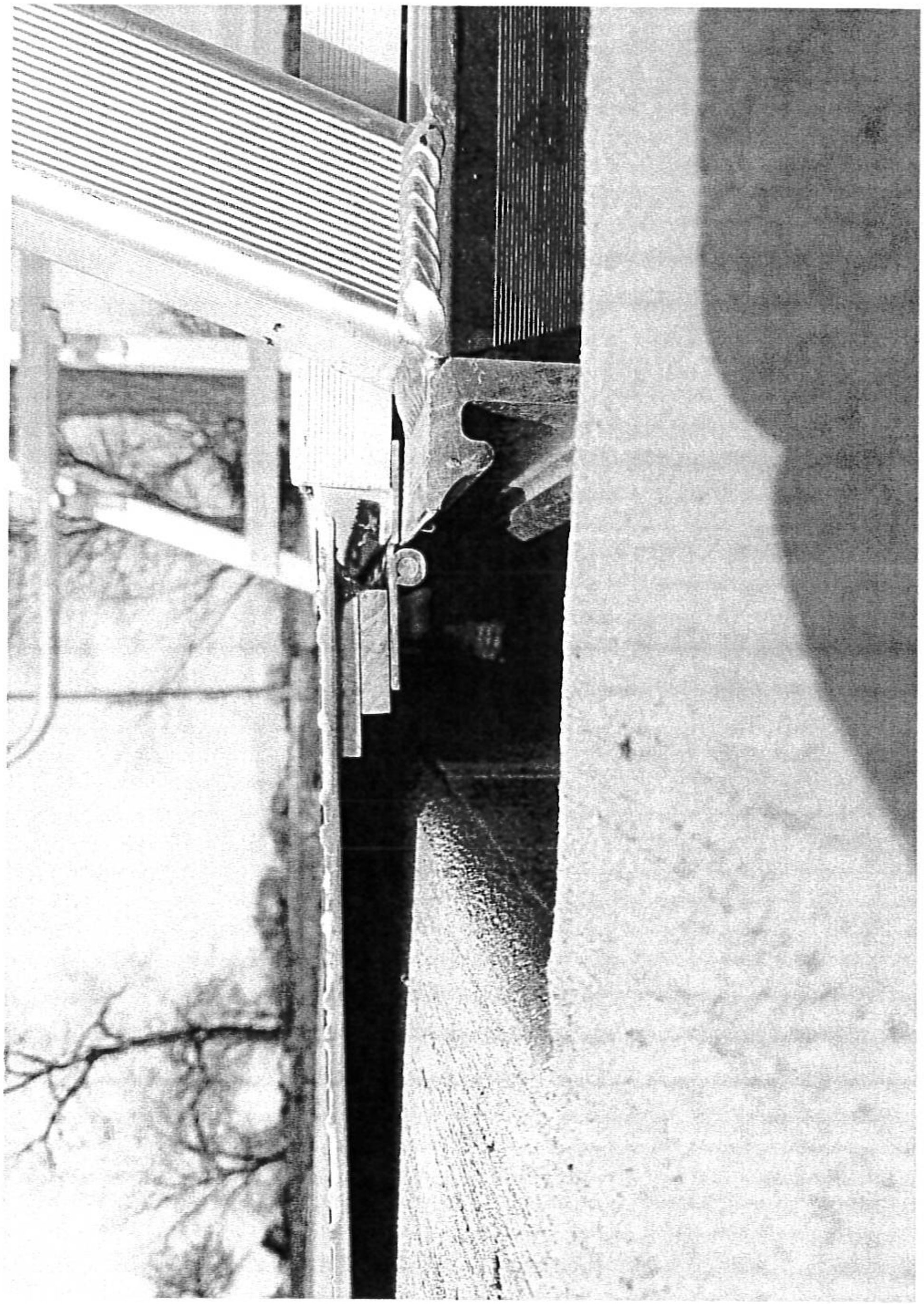
Lake ADA Dock Project
Equipment and Man Hours
as of May 18, 2021

Employee:	Hours	Wage	Total Employee Wage	Equipment:	Hours	Wage	Total Equipment Wage	Total Hours
David Larcom	4	$29.55	$118.20				$0.00	4
Richard Meek	4	$21.08	$84.32				$0.00	4
Terry Stark	4	$45.48	$181.92				$0.00	4
Jeffrey Todd	4	$28.72	$114.88				$0.00	4
TOTALS	**16**		**$499.32**		**0**	**$0.00**	**$0.00**	**16**
Estimated Concrete								$560.00
TOTALS	**0**	**$0.00**	**$0.00**		**0**	**$0.00**	**$0.00**	**$1,059.32**



Handicap Boat Dock X





ADAMS BROWN
Strategic Allies and CPAs
adamsbrowncpa.com

June 1, 2021

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

Management Letter

In planning and performing our audit of the primary government financial statement of **City of Anthony, Kansas** as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in internal control to be a material weakness.

- **City of Anthony, Kansas** does not have proper segregation of duties necessary to establish a good system of internal control. We understand that the size of the City's accounting and administrative staff and related budget constraints preclude management from hiring additional personnel to achieve proper segregation of duties. However, limited segregation can and should be implemented to reduce the risk of errors or fraud. Where possible, duties should be segregated. Involvement by the Commission can also mitigate the risk of errors or fraud. The Commission should remain involved in the financial affairs of the City to provide oversight and independent review functions.

In addition, we noted other matters involving internal control and its operation that we have reported to management of **City of Anthony, Kansas** in a separate letter dated June 1, 2021.

City of Anthony, Kansas
Page 2
June 1, 2021

We would like to express our appreciation for the opportunity to perform the December 31, 2020 audit for **City of Anthony, Kansas** and to the employees for the cooperation and assistance given to us during the audit.

This communication is intended solely for the information and use of management, the City Commission, others within the organization, and the State of Kansas, and is not intended to be, and should not be, used by anyone other than these specified parties.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

ADAMS BROWN
Strategic Allies and CPAs
adamsbrowncpa.com

June 1, 2021

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

Governance Letter

We have audited the primary government financial statement of **City of Anthony, Kansas** for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 18, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **City of Anthony, Kansas** are described in Note 1 to the financial statement. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2020. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statement. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statement taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statement taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 1, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statement or a determination of the type of auditors' opinion that may be expressed on that statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statement, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

Audit Recommendations

We wish to communicate to the governing body recommendations that we discussed with management to improve operational or administrative efficiencies and for improving internal control.

- We recommend the Library start reconciling its payroll liability accounts to ensure payments are being properly remitted to the appropriate recipients in a timely manner.

- During review of the Library's bank reconciliations, we noted there were multiple uncleared transactions from 2018 and one transaction from 2012. We recommend the Library review the outstanding check and deposit detail and determine which checks and deposits need to be voided and/or reissued.

- The bank reconciliation for the Meineke Gift Account of the Library was done as of December 15, 2020. We recommend the Library perform a reconciliation of this account as of the financial statement date of December 31, 2020.

- The Library is not recording the Edward Jones investment at fair market value. We recommend the Library perform a reconciliation at year end to record investments at fair market value.

- One check that was received from the State in June 2020 was not deposited until February 2021. We recommend that the City make timely deposits.

We will review the status of these items during our next audit engagement. We have already discussed many of these items and suggestions with the appropriate personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This information is intended solely for the use of the City Commission and management of **City of Anthony, Kansas** and is not intended to be, and should not be, used by anyone other than these specified parties.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

CITY OF ANTHONY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2020

CITY OF ANTHONY, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2020

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CITY OF ANTHONY, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2020

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ADAMS BROWN
Strategic Allies and CPAs
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INDEPENDENT AUDITORS' REPORT

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

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

Auditors' Responsibility

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

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

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

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

As described in Note 1, the financial statement is prepared by **City of Anthony, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **City of Anthony, Kansas** as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **City of Anthony, Kansas** as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated September 1, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 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 2019 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 basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note 1.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

June 1, 2021

CITY OF ANTHONY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balance as Previously Stated	Prior Period Adjustment	Beginning Unencumbered Cash Balance as Restated	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Fund Categories									
General Fund	$ 580,668	60,448	641,116	-	1,290,863	1,162,108	**769,871**	42,380	**812,251**
Special Purpose Funds									
Airport Fund	162,888	-	162,888	-	141,214	122,707	**181,395**	157	**181,552**
Employee Benefits Fund	147,558	-	147,558	-	580,826	515,281	**213,103**	-	**213,103**
Library Fund	352	-	352	-	64,742	63,499	**1,595**	-	**1,595**
Special Parks and Recreation Fund	16,362	-	16,362	-	4,034	454	**19,942**	-	**19,942**
Special Street and Highway Fund	75,142	-	75,142	-	54,248	13,742	**115,648**	14	**115,662**
Industrial Development Fund	39,638	-	39,638	-	16,421	15,943	**40,116**	-	**40,116**
Recreation Fund	1,550	-	1,550	-	89,277	90,827	**-**	-	**-**
Municipal Equipment Reserve Fund	68,521	-	68,521	-	32,627	5,567	**95,581**	-	**95,581**
Downtown Revitalization Loan Fund	64,464	-	64,464	-	-	64,463	**1**	-	**1**
Capital Improvements Fund	871,859	-	871,859	12,316	422,150	455,958	**850,367**	16,193	**866,560**
Transient Guest Tax Fund	4,524	-	4,524	-	28,922	8,450	**24,996**	-	**24,996**
Electric Projects Fund	-	-	-	-	2,281,000	2,451,217	**(170,217)**	138,603	**(31,614)**
Debt Service Funds									
Bond and Interest Fund	11,428	-	11,428	-	56,023	55,271	**12,180**	-	**12,180**
Series 2010 GO Bond Debt Service Fund	15,009	-	15,009	-	25,395	25,395	**15,009**	-	**15,009**
Water Debt Service Fund	166,497	-	166,497	-	199,102	199,102	**166,497**	-	**166,497**
WWTF Loan Fund	248,147	-	248,147	-	341,863	295,470	**294,540**	-	**294,540**
Series 2013 Electric Bond Debt Service Reserve Fund	2,422	-	2,422	-	-	-	**2,422**	-	**2,422**
Series 2013 Water Bond Debt Service Reserve Fund	136,053	-	136,053	-	19,910	-	**155,963**	-	**155,963**
Series 2017 Electric Bond Fund	485,031	-	485,031	-	903,444	212,985	**1,175,490**	-	**1,175,490**
Series 2017 Electric Bond Debt Service Reserve Fund	214,898	-	214,898	-	-	-	**214,898**	-	**214,898**
Capital Project Fund									
Sewer Lagoon Project Fund	(245,352)	-	(245,352)	-	312,378	67,026	**-**	-	**-**
Business Funds									
Electric Utility Fund	2,034,980	52,988	2,087,968	-	4,358,289	3,900,185	**2,546,072**	178,253	**2,724,325**
Sewage Utility Fund	230,530	7,262	237,792	-	586,485	593,384	**230,893**	7,240	**238,133**
Water Utility Fund	323,083	22,932	346,015	-	1,088,636	760,135	**674,516**	14,676	**689,192**
Electric System Reserve Fund	1,635,017	-	1,635,017	-	-	-	**1,635,017**	-	**1,635,017**
Electric System Equipment Replacement Fund	1,913,166	-	1,913,166	-	412,818	418,027	**1,907,957**	-	**1,907,957**
Sewer System Reserve Fund	80,000	-	80,000	-	-	-	**80,000**	-	**80,000**
Sewer Equipment Replacement Fund	6,454	-	6,454	-	-	-	**6,454**	-	**6,454**
Wastewater Lagoon Cleaning Fund	148,300	-	148,300	-	28,300	17,500	**159,100**	-	**159,100**
Water Reserve Fund	102,043	-	102,043	-	1,290	-	**103,333**	-	**103,333**
Water Equipment Replacement Fund	67,962	-	67,962	-	-	-	**67,962**	-	**67,962**
Trust Funds									
Wayne Dennis Fund	774,583	-	774,583	-	12,161	19,410	**767,334**	-	**767,334**
Public Relief Fund	26,614	-	26,614	-	357	381	**26,590**	-	**26,590**
Total Primary Government	$ 10,410,391	143,630	10,554,021	12,316	13,352,775	11,534,487	**12,384,625**	397,516	**12,782,141**

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

CITY OF ANTHONY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balance as Previously Stated	Prior Period Adjustment	Beginning Unencumbered Cash Balance as Restated	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Related Municipal Entities									
Recreation Commission Operations Fund	$ 56,694	-	56,694	-	75,279	44,655	**87,318**	1,723	**89,041**
Public Library - General Fund	1,001,449	-	1,001,449	-	89,434	79,014	**1,011,869**	1,397	**1,013,266**
Total Related Municipal Entities	1,058,143	-	1,058,143	-	164,713	123,669	**1,099,187**	3,120	**1,102,307**
Total Primary Government (Excluding Agency Funds)	$ 11,468,534	143,630	11,612,164	12,316	13,517,488	11,658,156	**13,483,812**	400,636	**13,884,448**

Composition of Cash		
	Checking Accounts	$ **8,060,688**
	Savings Accounts	**777,200**
	Money Market Accounts	**2,265,502**
	Petty Cash	**6,989**
	Certificates of Deposit	**1,843,212**
	Library Cash and Investments	**1,013,266**
	Total Primary Government	**13,966,857**
	Agency Funds per Schedule 3	**(82,409)**
	Total Primary Government (Excluding Agency Funds)	$ **13,884,448**

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

CITY OF ANTHONY, KANSAS
Notes to Financial Statement
December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

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

Anthony Housing Authority
The City's Housing Authority operates the City's housing projects. The housing authority can sue and be sued, and can buy, sell, or lease real property. Bond issuances must be approved by the City. Audited financial statements can be obtained by contacting the housing authority's office.

Anthony Recreation Commission
Anthony Recreation Commission consists of a 5-member board that oversees recreational activities. The recreation commission operates as a separate governing body, but the City levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Unaudited financial statements can be obtained by contacting the recreation commission's office.

Basis of Presentation – Fund Accounting

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

The following categories of funds comprise the financial activities of the City for the year ended December 31, 2020.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Debt Service Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Trust Fund – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

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

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

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

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

NOTE 2 – BUDGETARY INFORMATION

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

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

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

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

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

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

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

The Public Library's investments are subject to credit risk and are recorded at fair value. As of December 31, 2020, the Public Library had the following investments:

Investment Type		Fair Value	Investment Maturities (in years) Less than One	Rating
Money Market	$	3,226	3,226	N/A
Stocks		24,061	24,061	N/A
Mutual Funds		748,806	748,806	N/A

Concentration of Credit Risk
State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The Public Library's allocation of investments at December 31, 2020, was as follows:

Investments	Percentage of Investments
Money Market	0.42%
Stocks	3.10%
Mutual Funds	96.48%

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City does not use "peak periods". All deposits were legally secured at December 31, 2020.

At December 31, 2020, the City's carrying amount of deposits was $12,953,591 and the bank balance was $13,209,616. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $1,004,000 was covered by federal depository insurance and $12,205,616 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

At December 31, 2020, the Public Library's carrying amount of deposits was $237,173 and the bank balance was $242,325. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $242,325 was covered by federal depository insurance.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The City had no investments at December 31, 2020.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **City of Anthony, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2020 were as follows:

CITY OF ANTHONY, KANSAS
Notes to Financial Statement
December 31, 2020

From	To	Regulatory Authority		Amount
General Fund	Capital Improvements Fund	12-1,118	$	276,004
General Fund	Municipal Equipment Reserve Fund	12-1,117		32,627
Capital Improvements Fund	Transient Guest Tax Fund	Commission		5,598
Water Utility Fund	Water Debt Service Fund	12-6a.16		199,102
Water Utility Fund	Series 2013 Water Bond Debt Service Reserve Fund	12-6a.16		19,910
Water Utility Fund	Capital Improvements Fund	12-1,118		9,557
Water Utility Fund	General Fund	12-825d		39,150
Electric Utility Fund	Capital Improvements Fund	12-1,118		50,000
Electric Utility Fund	Electric System Equipment Replacement Fund	12-825d		403,444
Electric Utility Fund	General Fund	12-825d		182,193
Electric Utility Fund	Series 2017 Electric Bond Fund	Commission		500,000
Sewage Utility Fund	WWTF Loan Fund	14-568		341,863
Sewage Utility Fund	Wastewater Lagoon Cleaning Fund	14-568		10,800
Sewage Utility Fund	General Fund	12-825d		29,250
Sewage Utility Fund	Capital Improvements Fund	12-1,118		5,000
Recreation Fund	Capital Improvements Fund	12-1,118		15,602
Recreation Fund	Series 2010 GO Bond Debt Service Fund	Commission		25,395
Electric System Equipment Replacement Fund	Series 2017 Electric Bond Fund	Commission		403,444

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

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

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

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

City of Anthony, Kansas did not remit or provide a certificate to the state fiscal agent stating that funds are on deposit and held in trust for the payment of interest and principal at least 20 days prior to maturity of the bonds, which is a violation of K.S.A. 10-130.

The Electric Projects Fund had negative unencumbered cash of $170,217 at December 31, 2020, which is in violation of K.S.A. 10-1121.

NOTE 9 – DEFERRED COMPENSATION PLAN

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

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City were $131,948 for the year ended December 31, 2020.

At December 31, 2020, contributions to the pension plan from the Public Library were $1,964.

Net Pension Liability

At December 31, 2020, the City's proportionate share of the collective net pension liability reported by KPERS was $1,274,010. 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.

At December 31, 2020, Anthony Public Library's proportionate share of the collective net pension liability reported by KPERS was $22,850. 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 Public Library's proportion of the net pension liability was based on the ratio of the Public Library's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 or can be obtained as described above.

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **City of Anthony, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

NOTE 12 – COMPENSATED ABSENCES

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

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

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

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

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

CITY OF ANTHONY, KANSAS
Notes to Financial Statement
December 31, 2020

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

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

NOTE 13– DEBT RESTRICTIONS AND COVENANTS

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

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

For the year ended December 31, 2020, the System had "net revenues", as computed under the bond resolution, in the amount of $648,141. Thus, net revenues were in excess of the 110% of the debt service requirement in the bond resolution.

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

Water Utility Fund		
Revenues	$	**1,088,636**
Expenditures		**760,135**
Lake Maintenance		**(51,921)**
Transfers Out		**(267,719)**
Total Expenditures		**440,495**
Net Revenues		**648,141**
Debt Service Requirement for 2020		**199,102**
Additional 10% Obligation		**19,910**
Total "Net Revenue" Covenant Obligation		**219,012**
Operational Revenue Exceeding Rate Covenant Net Revenues	$	**429,129**

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

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

For the year ended December 31, 2020, the System had “net revenues”, as computed under the bond resolution, in the amount of $1,593,741. Thus, net revenues were in excess of the 110% of the debt service requirement in the bond resolution.

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

Electric Utility Fund		
Revenues	$	**4,358,289**
Expenditures		**3,900,185**
Transfers out		**(1,135,637)**
Total Expenditures		**2,764,548**
Net Revenues		**1,593,741**
Debt Service Requirement for 2020		**213,185**
Additional 25% Obligation		**53,296**
Total “Net Revenue” Covenant Obligation		**266,481**
Operational Revenue Exceeding Rate Covenant Net Revenues	$	**1,327,260**

KDHE Wastewater Treatment Loan
City of Anthony, Kansas entered into a loan agreement with the Kansas Department of Health and Environment to fund improvements to the sewer treatment plant in the amount of $3,645,107, of which $1,247,594 has been forgiven by the Kansas Department of Health and Environment. The loan agreement requires that the City provide for the repayment of this loan by providing dedicated funds. The City is in compliance with this requirement as of December 31, 2020 as it is providing dedicated funds through a combination of sewer rates and fees charged.

NOTE 14 – REVITALIZATION AND INDUSTRIAL DEVELOPMENT LOANS

The City and the Industrial Development Board make loans to businesses within the **City of Anthony, Kansas**. These loans are for businesses in a designated downtown area for the purpose of building improvements. Up to 80% of the total loan for the business can be financed through the Industrial Development Board. The Downtown Committee reviews the loans and determines the amount of collateral needed. These loans have maturities of 15 years and interest rates ranging from 1% to 1.1%.

A promissory note was approved for the Anthony Golf Club to assist in upgrades of the irrigation system. This is a 15 year note that was entered into on December 15, 2015. The lease has an interest rate of 1%. The first payment of $4,616 was due August 1, 2016 and each year thereafter until paid in full. On June 20, 2017, commission agreed to the Promissory Note Agreement No. 1 amendment to adjust the original balance of the note to the actual amount borrowed. The balance of the note at December 31, 2020 was $35,081.

NOTE 15 – RISKS AND UNCERTAINTIES

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 16 – 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 $4,360 during 2020. The City is encouraged to share the CRF with school districts and local businesses within the City. 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/.

NOTE 17 – PRIOR PERIOD ADJUSTMENT

The Kansas Municipal Audit and Accounting Guide has clarified that paid time off does not meet the criteria of being earned until it is utilized. Therefore, the beginning unencumbered cash balances have been restated without the paid time off time included.

Unencumbered Cash as Previously Stated at December 31, 2019	$	11,468,534
Adjustment to Remove Paid Time Off		143,630
Unencumbered Cash as Restated at December 31, 2019	$	**11,612,164**

NOTE 18 – LONG-TERM DEBT

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

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

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

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

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

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

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

On December 31, 2008, the City entered into a revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the State of Kansas for $313,713 for the purpose of wastewater treatment improvements. On April 8, 2015, the City amended the revolving loan agreement with the Kansas Department of Health and Environment increasing the loan amount to $2,397,513.

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

CITY OF ANTHONY, KANSAS
Notes to Financial Statement
December 31, 2020

Changes in long-term liabilities for the City for the year ended December 31, 2020 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
General Obligation Bonds									
Series 2008 - Main Trafficway Project	3.50 - 4.25%	2008	$ 255,000	2023	$ 90,000	-	(20,000)	**70,000**	3,805
Series 2009A - Sunrise Addition and Tennis Court	3.45 - 5.40%	2009	355,000	2024	135,000	-	(25,000)	**110,000**	6,465
Series 2010A - Pool	3.25 - 4.15%	2010	280,000	2025	130,000	-	(20,000)	**110,000**	5,395
Total General Obligation Bonds					355,000	-	(65,000)	**290,000**	15,665
Revenue Bonds									
Series 2013 Water Utility System Revenue Bonds	2.50%	2013	4,998,000	2053	4,524,341	-	(85,993)	**4,438,348**	113,109
Series 2017 Electric Utility System Revenue Bonds	2.20-5.00%	2017	3,000,000	2037	2,825,000	-	(120,000)	**2,705,000**	92,985
Total Revenue Bonds					7,349,341	-	(205,993)	**7,143,348**	206,094
KDHE Loans									
KDHE Project No. C20-1212-01	3.49%	1999	1,885,432	2021	258,775	-	(127,149)	**131,626**	7,931
KDHE Project No. C20-1775-01	3.13%	2008	2,397,513	2030	1,403,926	312,378	(475,601)	**1,240,703**	38,989
Total KDHE Loans					1,662,701	312,378	(602,750)	**1,372,329**	46,920
Capital Leases									
2012 Crimson Legend Custom Cab Pumper Fire Truck	3.50%	2012	200,000	2022	54,918	-	(22,164)	**32,754**	1,569
Caterpillar 120M2 Road Grader	3.55%	2018	162,834	2023	132,290	-	(31,302)	**100,988**	4,260
2017 Police Explorer	2.00%	2017	20,624	2020	1,766	-	(1,766)	**-**	6
Caterpillar 420FIT Backhoe Loader	2.70%	2015	97,300	2020	62,558	-	(62,558)	**-**	442
Total Capital Leases					251,532	-	(117,790)	**133,742**	6,277
Total Contractual Indebtedness					$ 9,618,574	312,378	(991,533)	**8,939,419**	274,956

CITY OF ANTHONY, KANSAS
Notes to Financial Statement
December 31, 2020

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

		YEAR										
		2021	2022	2023	2024	2025	2026-2030	2031-2035	2036-2040	2041-2045	2046-2050	2051-2053	Total
Principal												
General Obligation Bonds	$ 65,000	70,000	75,000	55,000	25,000	-	-	-	-	-	-	**290,000**
Revenue Bonds	213,143	220,346	227,605	229,920	237,293	1,279,190	1,478,073	1,071,009	759,183	858,947	568,639	**7,143,348**
KDHE Loans	245,672	117,638	121,349	125,177	129,126	633,367	-	-	-	-	-	**1,372,329**
Capital Leases	55,412	43,450	34,880	-	-	-	-	-	-	-	-	**133,742**
Total Principal	**579,227**	**451,434**	**458,834**	**410,097**	**391,419**	**1,912,557**	**1,478,073**	**1,071,009**	**759,183**	**858,947**	**568,639**	**8,939,419**
Interest												
General Obligation Bonds	12,830	9,975	6,908	3,545	1,038	-	-	-	-	-	-	**34,296**
Revenue Bonds	199,144	192,878	186,394	179,691	174,348	775,998	559,245	347,490	236,324	136,561	28,666	**3,016,739**
KDHE Loans	45,874	37,806	30,640	26,812	22,863	50,587	-	-	-	-	-	**214,582**
Capital Leases	3,883	2,000	684	-	-	-	-	-	-	-	-	**6,567**
Total Interest	**261,731**	**242,659**	**224,626**	**210,048**	**198,249**	**826,585**	**559,245**	**347,490**	**236,324**	**136,561**	**28,666**	**3,272,184**
Total Principal and Interest	$ **840,958**	**694,093**	**683,460**	**620,145**	**589,668**	**2,739,142**	**2,037,318**	**1,418,499**	**995,507**	**995,508**	**597,305**	**12,211,603**

CITY OF ANTHONY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

CITY OF ANTHONY, KANSAS
Summary of Expenditures - Actual and Budget
For the Year Ended December 31, 2020

Funds		Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Fund Categories						
General Fund	$	1,461,901	-	1,461,901	**1,162,108**	(299,793)
Special Revenue Funds						
Airport Fund		864,210	-	864,210	**122,707**	(741,503)
Employee Benefits Fund		683,510	-	683,510	**515,281**	(168,229)
Library Fund		64,450	-	64,450	**63,499**	(951)
Special Parks and Recreation Fund		18,231	-	18,231	**454**	(17,777)
Special Street and Highway Fund		127,907	-	127,907	**13,742**	(114,165)
Industrial Development Fund		39,417	-	39,417	**15,943**	(23,474)
Recreation Fund		101,442	-	101,442	**90,827**	(10,615)
Debt Service Fund						
Bond and Interest Fund		60,270	-	60,270	**55,271**	(4,999)
Business Funds						
Electric Utility Fund		6,282,745	-	6,282,745	**3,900,185**	(2,382,560)
Sewage Utility Fund		751,472	-	751,472	**593,384**	(158,088)
Water Utility Fund		929,703	-	929,703	**760,135**	(169,568)
Related Municipal Entity						
Recreation Commission Operations Fund		147,675	-	147,675	**44,655**	(103,020)

Schedule 2-1

CITY OF ANTHONY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes	$ 585,324	**654,996**	663,289	(8,293)
Intergovernmental	23,392	**29,340**	17,545	11,795
State of Kansas - Liquor Tax	4,523	**4,034**	4,856	(822)
Local Retail Sales Tax	185,506	**187,878**	190,000	(2,122)
Fines and Fees	17,346	**9,489**	20,825	(11,336)
Charges for Service	39,600	**39,600**	39,600	-
Interest	57,013	**53,949**	20,000	33,949
Building Rent	1,455	**485**	1,250	(765)
Franchise Fees	56,825	**54,041**	40,000	14,041
Licenses and Permits	6,166	**4,780**	6,000	(1,220)
Reimbursements	52,114	**26,478**	30,000	(3,522)
Miscellaneous	8,245	**8,690**	7,500	1,190
Transfers In	253,909	**250,593**	233,400	17,193
Neighborhood Revitalization Rebate	(33,909)	**(33,490)**	(30,000)	(3,490)
Total Receipts	1,257,509	**1,290,863**	1,244,265	46,598
Expenditures				
General Administration	94,996	**74,564**	112,450	(37,886)
Streets	278,503	**257,310**	275,562	(18,252)
Planning and Zoning	8,586	**7,776**	10,750	(2,974)
Police	408,301	**380,950**	435,840	(54,890)
Fire	67,989	**78,697**	91,333	(12,636)
Golf Course	41,931	**42,175**	43,000	(825)
Building Maintenance	250	**512**	8,000	(7,488)
Park	9,650	**9,332**	19,050	(9,718)
Tree Board	1,783	**2,161**	3,000	(839)
Transfers Out	229,161	**308,631**	261,945	46,686
Cash Forward	-	**-**	200,971	(200,971)
Total Expenditures	1,141,150	**1,162,108**	1,461,901	(299,793)
Receipts Over (Under) Expenditures	116,359	**128,755**		
Unencumbered Cash - Beginning as Previously Stated	464,309	**580,668**		
Prior Period Adjustment	-	**60,448**		
Unencumbered Cash - Beginning as Restated	464,309	**641,116**		
Unencumbered Cash - Ending	$ 580,668	**769,871**		

Schedule 2-2

CITY OF ANTHONY, KANSAS
Airport Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes	$ 40,829	**25,320**	24,941	379
Gas Sales	15,419	**15,169**	17,000	(1,831)
Lease and Rental Income	8,229	**11,605**	13,400	(1,795)
State Grant	1,039,281	**90,186**	750,000	(659,814)
Miscellaneous	540	**-**	-	-
Neighborhood Revitalization Rebate	(2,663)	**(1,066)**	(2,000)	934
Total Receipts	1,101,635	**141,214**	803,341	(662,127)
Expenditures				
Personal Services	4,120	**4,266**	4,700	(434)
Contractual Services	13,107	**11,729**	17,510	(5,781)
Cash Forward	-	**-**	50,000	(50,000)
Commodities	13,986	**21,749**	27,000	(5,251)
Capital Outlay	1,012,681	**84,963**	765,000	(680,037)
Total Expenditures	1,043,894	**122,707**	864,210	(741,503)
Receipts Over (Under) Expenditures	57,741	**18,507**		
Unencumbered Cash - Beginning	105,147	**162,888**		
Unencumbered Cash - Ending	$ 162,888	**181,395**		

Schedule 2-3

CITY OF ANTHONY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 259,782	**221,750**	224,514	(2,764)
Employee Contributions	97,902	**109,224**	120,000	(10,776)
Employer Contributions	240,737	**260,362**	300,000	(39,638)
Neighborhood Revitalization Rebate	(17,414)	**(10,510)**	(15,000)	4,490
Total Receipts	581,007	**580,826**	629,514	(48,688)
Expenditures				
Social Security	40,561	**35,451**	-	35,451
Health and Life Insurance	404,310	**424,763**	663,480	(238,717)
Retirement	52,334	**45,385**	-	45,385
Miscellaneous	1,749	**2,171**	30	2,141
Workers Compensation	4,915	**7,511**	-	7,511
Cash Forward	-	**-**	20,000	(20,000)
Total Expenditures	503,869	**515,281**	683,510	(168,229)
Receipts Over (Under) Expenditures	77,138	**65,545**		
Unencumbered Cash - Beginning	70,420	**147,558**		
Unencumbered Cash - Ending	$ 147,558	**213,103**		

Schedule 2-4

CITY OF ANTHONY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 70,422	**68,100**	68,650	(550)
Neighborhood Revitalization Rebate	(4,287)	**(3,358)**	(4,200)	842
Total Receipts	66,135	**64,742**	64,450	292
Expenditures				
Appropriations to Library Board	69,095	**63,499**	64,450	(951)
Receipts Over (Under) Expenditures	(2,960)	**1,243**		
Unencumbered Cash - Beginning	3,312	**352**		
Unencumbered Cash - Ending	$ 352	**1,595**		

Schedule 2-5

CITY OF ANTHONY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

			Current Year		
		Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts					
State of Kansas - Liquor Tax	$	4,523	**4,034**	4,856	(822)
Expenditures					
Contractual Services		558	**454**	1,050	(596)
Commodities		1,322	**-**	8,381	(8,381)
Capital Outlay		4,832	**-**	8,800	(8,800)
Total Expenditures		6,712	**454**	18,231	(17,777)
Receipts Over (Under) Expenditures		(2,189)	**3,580**		
Unencumbered Cash - Beginning		15,272	**16,362**		
Prior Year Cancelled Encumbrances		3,279	**-**		
Unencumbered Cash - Ending	$	16,362	**19,942**		

Schedule 2-6

CITY OF ANTHONY, KANSAS
Special Street and Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State of Kansas - Fuel Tax	$ 57,933	**54,248**	58,150	(3,902)
Expenditures				
Personal Services	5,744	**6,537**	11,000	(4,463)
Commodities	234	**7,137**	55,000	(47,863)
Capital Outlay	-	**68**	61,907	(61,839)
Total Expenditures	5,978	**13,742**	127,907	(114,165)
Receipts Over (Under) Expenditures	51,955	**40,506**		
Unencumbered Cash - Beginning	23,187	**75,142**		
Unencumbered Cash - Ending	$ 75,142	**115,648**		

Schedule 2-7

CITY OF ANTHONY, KANSAS
Industrial Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes	$ 154	**35**	100	(65)
Reimbursements	710	**16,386**	400	15,986
Total Receipts	864	**16,421**	500	15,921
Expenditures				
Contractual Services	283	**15,943**	39,417	(23,474)
Receipts Over (Under) Expenditures	581	**478**		
Unencumbered Cash - Beginning	39,057	**39,638**		
Unencumbered Cash - Ending	$ 39,638	**40,116**		

Schedule 2-8

CITY OF ANTHONY, KANSAS
Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes	$ 54,204	**52,415**	52,860	(445)
Pool Improvement Charge	40,292	**39,447**	42,000	(2,553)
Neighborhood Revitalization Rebate	(3,300)	**(2,585)**	(3,300)	715
Total Receipts	91,196	**89,277**	91,560	(2,283)
Expenditures				
Appropriations	50,904	**49,830**	59,442	(9,612)
Transfers Out	38,742	**40,997**	42,000	(1,003)
Total Expenditures	89,646	**90,827**	101,442	(10,615)
Receipts Over (Under) Expenditures	1,550	**(1,550)**		
Unencumbered Cash - Beginning	-	**1,550**		
Unencumbered Cash - Ending	$ 1,550	**-**		

Schedule 2-9

CITY OF ANTHONY, KANSAS
Municipal Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursements	$	400	**-**
Transfers In		16,595	**32,627**
Total Receipts		16,995	**32,627**
Expenditures			
Contractual Services		40,646	**5,567**
Receipts Over (Under) Expenditures		(23,651)	**27,060**
Unencumbered Cash - Beginning		92,172	**68,521**
Unencumbered Cash - Ending	$	68,521	**95,581**

Schedule 2-10

CITY OF ANTHONY, KANSAS
Downtown Revitalization Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Capital Outlay		-	**64,463**
Receipts Over (Under) Expenditures		-	**(64,463)**
Unencumbered Cash - Beginning		64,464	**64,464**
Unencumbered Cash - Ending	$	64,464	**1**

Schedule 2-11

CITY OF ANTHONY, KANSAS
Capital Improvements Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	**Current Year Actual**
Receipts		
Reimbursements	$ 1,964	**9,482**
Federal Aid	-	**12,940**
State Aid	23,647	**43,565**
Transfers In	309,650	**356,163**
Total Receipts	335,261	**422,150**
Expenditures		
Capital Outlay	79,194	**450,360**
Transfers Out	50,000	**5,598**
Total Expenditures	129,194	**455,958**
Receipts Over (Under) Expenditures	206,067	**(33,808)**
Unencumbered Cash - Beginning	651,765	**871,859**
Prior Year Cancelled Encumbrances	14,027	**12,316**
Unencumbered Cash - Ending	$ 871,859	**850,367**

Schedule 2-12

CITY OF ANTHONY, KANSAS
Transient Guest Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transient Guest Tax	$ 19,297	**23,324**
Transfers In	-	**5,598**
Total Receipts	19,297	**28,922**
Expenditures		
Contractual Services	-	**8,450**
Transfers Out	22,700	**-**
Total Expenditures	22,700	**8,450**
Receipts Over (Under) Expenditures	(3,403)	**20,472**
Unencumbered Cash - Beginning	7,927	**4,524**
Unencumbered Cash - Ending	$ 4,524	**24,996**

Schedule 2-13

CITY OF ANTHONY, KANSAS
Electric Projects Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Project Receipts	$	-	**2,281,000**
Expenditures			
Capital Outlay		-	**2,451,217**
Receipts Over (Under) Expenditures		-	**(170,217)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(170,217)**

Schedule 2-14

CITY OF ANTHONY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

			Current Year		
		Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts					
Taxes	$	55,707	**57,017**	57,936	(919)
Special Assessments		320	**1,868**	1,500	368
Neighborhood Revitalization Rebate		(3,415)	**(2,862)**	(3,500)	638
Total Receipts		52,612	**56,023**	55,936	87
Expenditures					
Principal		45,000	**45,000**	45,000	-
Interest		12,125	**10,270**	10,270	-
Commissions and Postage		1	**1**	-	1
Cash Basis Reserve		-	**-**	5,000	(5,000)
Total Expenditures		57,126	**55,271**	60,270	(4,999)
Receipts Over (Under) Expenditures		(4,514)	**752**		
Unencumbered Cash - Beginning		15,942	**11,428**		
Unencumbered Cash - Ending	$	11,428	**12,180**		

CITY OF ANTHONY, KANSAS
Series 2010 GO Bond Debt Service Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	26,045	**25,395**
Expenditures			
Principal		20,000	**20,000**
Interest		6,045	**5,395**
Total Expenditures		26,045	**25,395**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		15,009	**15,009**
Unencumbered Cash - Ending	$	15,009	**15,009**

Schedule 2-16

CITY OF ANTHONY, KANSAS
Water Debt Service Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	199,102	**199,102**
Expenditures			
Principal		83,896	**85,993**
Interest		115,206	**113,109**
Total Expenditures		199,102	**199,102**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		166,497	**166,497**
Unencumbered Cash - Ending	$	166,497	**166,497**

Schedule 2-17

CITY OF ANTHONY, KANSAS
WWTF Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	341,863	**341,863**
Expenditures			
Principal		285,702	**246,750**
Interest and Fees		56,161	**48,720**
Total Expenditures		341,863	**295,470**
Receipts Over (Under) Expenditures		-	**46,393**
Unencumbered Cash - Beginning		248,147	**248,147**
Unencumbered Cash - Ending	$	248,147	**294,540**

Schedule 2-18

CITY OF ANTHONY, KANSAS
Series 2013 Electric Bond Debt Service Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		2,422	**2,422**
Unencumbered Cash - Ending	$	2,422	**2,422**

Schedule 2-19

CITY OF ANTHONY, KANSAS
Series 2013 Water Bond Debt Service Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	Current Year Actual
Receipts			
Transfers In	$	19,910	**19,910**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		19,910	**19,910**
Unencumbered Cash - Beginning		116,143	**136,053**
Unencumbered Cash - Ending	$	136,053	**155,963**

Schedule 2-20

CITY OF ANTHONY, KANSAS
Series 2017 Electric Bond Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	613,524	**903,444**
Sunflower Tap Refund		54,232	**-**
Total Receipts		667,756	**903,444**
Expenditures			
Principal		115,000	**120,000**
Interest		98,449	**92,985**
Total Expenditures		213,449	**212,985**
Receipts Over (Under) Expenditures		454,307	**690,459**
Unencumbered Cash - Beginning		30,724	**485,031**
Unencumbered Cash - Ending	$	485,031	**1,175,490**

Schedule 2-21

CITY OF ANTHONY, KANSAS
Series 2017 Electric Bond Debt Service Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

Schedule 2-22

CITY OF ANTHONY, KANSAS
Series 2017 Electric Bond Issuance Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	-
Expenditures			
Transfers Out		13,524	-
Receipts Over (Under) Expenditures		(13,524)	-
Unencumbered Cash - Beginning		13,524	-
Unencumbered Cash - Ending	$	-	-

Schedule 2-23

CITY OF ANTHONY, KANSAS
Sewer Lagoon Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
KDHE Loan Proceeds	$	123,666	**312,378**
Expenditures			
Professional Fees		368,793	**67,026**
Capital Outlay		225	**-**
Total Expenditures		369,018	**67,026**
Receipts Over (Under) Expenditures		(245,352)	**245,352**
Unencumbered Cash - Beginning		-	**(245,352)**
Unencumbered Cash - Ending	$	(245,352)	**-**

Schedule 2-24

CITY OF ANTHONY, KANSAS
Electric Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Metered Electric Sales	$ 3,989,445	**3,828,536**	4,068,000	(239,464)
Penalties	48,660	**45,055**	-	45,055
Reimbursements	672,619	**470,851**	1,000,000	(529,149)
Franchise Fees	-	**-**	200,000	(200,000)
Miscellaneous	5,911	**5,220**	6,000	(780)
Interest	8,883	**6,777**	2,000	4,777
Connect and Nonpayment Fees	2,273	**1,850**	-	1,850
Total Receipts	4,727,791	**4,358,289**	5,276,000	(917,711)
Expenditures				
Administration	120,080	**135,829**	289,300	(153,471)
Production	2,057,308	**2,071,938**	2,620,350	(548,412)
Distribution	524,756	**527,428**	802,300	(274,872)
Capital Outlay	13,109	**19,818**	129,500	(109,682)
Cash Forward	-	**-**	476,295	(476,295)
Transfers Out	1,450,141	**1,135,637**	1,963,000	(827,363)
Overpayments	-	**9,535**	2,000	7,535
Total Expenditures	4,165,394	**3,900,185**	6,282,745	(2,382,560)
Receipts Over (Under) Expenditures	562,397	**458,104**		
Unencumbered Cash - Beginning as Previously Stated	1,472,583	**2,034,980**		
Prior Period Adjustment	-	**52,988**		
Unencumbered Cash - Beginning as Restated	1,472,583	**2,087,968**		
Unencumbered Cash - Ending	$ 2,034,980	**2,546,072**		

Schedule 2-25

CITY OF ANTHONY, KANSAS
Sewage Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

			Current Year	
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Service Charge	$ 569,980	**572,156**	580,000	(7,844)
Penalties	8,240	**7,290**	8,000	(710)
Reimbursements	4,060	**7,039**	2,000	5,039
Sale of Equipment	12,600	**-**	-	-
Total Receipts	594,880	**586,485**	590,000	(3,515)
Expenditures				
Administration	35,720	**43,816**	60,050	(16,234)
Treatment	187,322	**162,655**	204,120	(41,465)
Cash Froward	-	**-**	95,389	(95,389)
Capital Outlay	3,160	**-**	5,000	(5,000)
Transfers Out	386,913	**386,913**	386,913	-
Total Expenditures	613,115	**593,384**	751,472	(158,088)
Receipts Over (Under) Expenditures	(18,235)	**(6,899)**		
Unencumbered Cash - Beginning as Previously Stated	248,765	**230,530**		
Prior Period Adjustment	-	**7,262**		
Unencumbered Cash - Beginning as Restated	248,765	**237,792**		
Unencumbered Cash - Ending	$ 230,530	**230,893**		

Schedule 2-26

CITY OF ANTHONY, KANSAS
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Metered Water Sales	$ 819,022	**1,009,616**	860,000	149,616
Licenses and Fees	13,634	**21,396**	7,000	14,396
Lake Leases	8,107	**8,003**	10,800	(2,797)
Bulk Water Sales-Resale	10,868	**17,114**	-	17,114
Penalties	8,468	**10,004**	7,000	3,004
Reimbursements	16,664	**5,818**	6,500	(682)
Interest	2,287	**1,426**	1,400	26
Lake Maintenance and Improvement	7,335	**10,789**	5,700	5,089
Community Lake Assistance	2,900	**2,900**	2,900	-
Connect and Nonpayment Fees	1,613	**1,570**	1,500	70
Sale of Lake Lots	8,025	**-**	-	-
Transfers In	50,000	**-**	-	-
Total Receipts	948,923	**1,088,636**	902,800	185,836
Expenditures				
Administration	101,613	**103,126**	121,500	(18,374)
Production	50,903	**47,133**	78,300	(31,167)
Distribution	299,233	**273,066**	321,850	(48,784)
Capital Outlay	-	**17,170**	-	17,170
Lake Maintenance	43,335	**51,921**	105,500	(53,579)
Cash Forward	-	**-**	40,391	(40,391)
Transfers Out	264,849	**267,719**	262,162	5,557
Total Expenditures	759,933	**760,135**	929,703	(169,568)
Receipts Over (Under) Expenditures	188,990	**328,501**		
Unencumbered Cash - Beginning as Previously Stated	134,093	**323,083**		
Prior Period Adjustment	-	**22,932**		
Unencumbered Cash - Beginning as Restated	134,093	**346,015**		
Unencumbered Cash - Ending	$ 323,083	**674,516**		

Schedule 2-27

CITY OF ANTHONY, KANSAS
Electric System Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	575,000	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		575,000	**-**
Unencumbered Cash - Beginning		1,060,017	**1,635,017**
Unencumbered Cash - Ending	$	1,635,017	**1,635,017**

Schedule 2-28

CITY OF ANTHONY, KANSAS
Electric System Equipment Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursed Expenses	$	-	**9,374**
Transfers In		639,632	**403,444**
Total Receipts		639,632	**412,818**
Expenditures			
Capital Outlay		114,250	**14,583**
Transfers Out		600,000	**403,444**
Total Expenditures		714,250	**418,027**
Receipts Over (Under) Expenditures		(74,618)	**(5,209)**
Unencumbered Cash - Beginning		1,017,214	**1,913,166**
Prior Year Cancelled Encumbrances		970,570	**-**
Unencumbered Cash - Ending	$	1,913,166	**1,907,957**

Schedule 2-29

CITY OF ANTHONY, KANSAS
Sewer System Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

Schedule 2-30

CITY OF ANTHONY, KANSAS
Sewer Equipment Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

Schedule 2-31

CITY OF ANTHONY, KANSAS
Wastewater Lagoon Cleaning Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	10,800	**10,800**
Reimbursed Expense		-	**17,500**
Total Receipts		10,800	**28,300**
Expenditures			
Capital Outlay		-	**17,500**
Receipts Over (Under) Expenditures		10,800	**10,800**
Unencumbered Cash - Beginning		137,500	**148,300**
Unencumbered Cash - Ending	$	148,300	**159,100**

Schedule 2-32

CITY OF ANTHONY, KANSAS
Water Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursements	$	645	**1,290**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		645	**1,290**
Unencumbered Cash - Beginning		101,398	**102,043**
Unencumbered Cash - Ending	$	102,043	**103,333**

Schedule 2-33

CITY OF ANTHONY, KANSAS
Water Equipment Replacement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		67,962	**67,962**
Unencumbered Cash - Ending	$	67,962	**67,962**

Schedule 2-34

CITY OF ANTHONY, KANSAS
Wayne Dennis Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	14,635	**12,161**
Expenditures			
Community Projects		-	**19,410**
Receipts Over (Under) Expenditures		14,635	**(7,249)**
Unencumbered Cash - Beginning		759,948	**774,583**
Unencumbered Cash - Ending	$	774,583	**767,334**

Schedule 2-35

CITY OF ANTHONY, KANSAS
Public Relief Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous	$	378	**357**
Expenditures			
Miscellaneous		1,200	**381**
Receipts Over (Under) Expenditures		(822)	**(24)**
Unencumbered Cash - Beginning		27,436	**26,614**
Unencumbered Cash - Ending	$	26,614	**26,590**

Schedule 2-36

CITY OF ANTHONY, KANSAS
Recreation Commission Operations Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

			Current Year		
		Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts					
Taxes	$	-	**-**	59,442	(59,442)
Swimming Pool Receipts		14,190	**8,169**	15,000	(6,831)
Concession Receipts		6,927	**3,457**	7,000	(3,543)
Program Receipts		8,050	**5,105**	7,500	(2,395)
Donations		6,250	**1,670**	20,000	(18,330)
Reimbursements		57,702	**56,878**	19,000	37,878
Pool Improvement Charge		24	**-**	-	-
Neighborhood Revitalization Rebate		-	**-**	(3,300)	3,300
Total Receipts		93,143	**75,279**	124,642	(49,363)
Expenditures					
Personal Services		30,850	**19,066**	53,025	(33,959)
Contractual Services		16,083	**9,749**	24,600	(14,851)
Commodities		24,607	**15,840**	25,050	(9,210)
Capital Outlay		486	**-**	45,000	(45,000)
Total Expenditures		72,026	**44,655**	147,675	(103,020)
Receipts Over (Under) Expenditures		21,117	**30,624**		
Unencumbered Cash - Beginning		35,577	**56,694**		
Unencumbered Cash - Ending	$	56,694	**87,318**		

Schedule 2-37

CITY OF ANTHONY, KANSAS
Public Library - General Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	**Current Year Actual**
Receipts		
Appropriations From City	$ 69,095	**63,499**
Grants	7,031	**12,383**
Donations	3,400	**2,480**
Investment Income	14,945	**1,493**
Miscellaneous Revenue	8,574	**9,579**
Total Receipts	103,045	**89,434**
Expenditures		
Salaries and Wages	78,148	**71,725**
Payroll Taxes	7,416	**6,523**
KPERS	2,387	**1,964**
Insurance	8,792	**7,966**
Advertising	42	**42**
Books	9,833	**12,054**
Utilities	6,262	**5,824**
Repairs and Maintenance	10,096	**14,100**
Supplies	8,690	**13,006**
Miscellaneous	-	**60**
Market Value Adjustment	(65,624)	**(54,250)**
Total Expenditures	66,042	**79,014**
Receipts Over (Under) Expenditures	37,003	**10,420**
Unencumbered Cash and Investments - Beginning	964,446	**1,001,449**
Unencumbered Cash and Investments - Ending	$ 1,001,449	**1,011,869**

Schedule 3

CITY OF ANTHONY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Sales Tax	$	24,154	129,211	131,759	**21,606**
911 Memorial Account		498	-	50	**448**
Insurance Proceeds		-	32,443	32,443	**-**
Service Deposits		53,895	16,560	10,100	**60,355**
Total	$	78,547	178,214	174,352	**82,409**

Spring 2021 Cost Share Program Awardees

Butler County	Haverhill Road Improvement Project
City of Bonner Springs	Traffic Signalization and Modernization Project
City of Cheney	South Main Street Sidewalk
City of Cherryvale	Cherryvale Street Rehabilitation Project
City of Dodge City	Downtown Streetscape Project
City of Ellsworth	Sidewalk Improvements
City of Hoisington	Second Street Reconstruction
City of Holcomb	Holcomb Intersection Improvements
City of Howard	Pedestrian, Drainage and Street Surfacing Improvements
City of Leawood	Town Center Trail Connections
City of Miltonvale	Miltonvale City Street Improvements for Safety
City of Park	City streets Improvement Project
City of Phillipsburg	Runway Extension

COST SHARE PROGRAM

Spring 2021 Cost Share Program Awardees

City of Riley	Sidewalk and Drainage Improvements
City of Sterling	East Cleveland and 1st Street Corridor Project
City of Topeka	8th Avenue Bikeways Connection
City of WaKeeney	South First Street Reconstruction
Dickinson County	1145 1st Road Bridge Replacement
Ellis County	Cathedral Avenue Improvements
Ellsworth County	FAS Bridge 490 Replacement
Gove County	Old Highway 40 and County Road 76 improvements
Labette County	Bridge Replacement Project BSN 460
Lyon County	Bridge Deck Replacement for Bridge No. FAS 50
Morris County	Dunlap Neosho River Bridge Replacement
Morton County	Syracuse Dairy – Morton County Location Road Paving
Rice County	Avenue Q Overlay
Rush County	360 Road Realignment

Spring 2021 Cost Share Program Awardees

Saline County	Old Highway 81 pavement widening
Scott City	8th Street Extension
Sedgwick County	Reconstruction of the west half mile of 95th Street South