

**THE CITY OF MCPHERSON, KANSAS**

**FINANCIAL STATEMENT**

**FOR THE YEAR ENDED DECEMBER 31, 2012**

**City of McPherson, Kansas  
City of Second Class  
Incorporated March 4, 1874  
For the Year Ended December 31, 2012**

**BOARD OF CITY COMMISSIONERS**

Robert D. Moore  
Commissioner of  
Finance and Revenue

Thomas A. Brown  
Mayor

Michael B. Alkire  
Commissioner of  
Streets and Public Utilities

**CITY OFFICIALS**

Jeffrey A. Houston  
City Attorney

Nick Gregory  
City Administrator

William Mills  
Municipal Court Judge

Mark R. Moffitt, CPA  
City Treasurer/Finance Director

Jeffrey Deal  
Fire Chief

Robert McClarty  
Chief of Police

Tim S. Maier  
General Manager, Board  
of Public Utilities

Paul F. Katzer  
Park Superintendent

Doug Whitacre  
Public Works Director

Thomas R. Stinemetze  
City Sanitarian

Bret Reynolds  
City Inspector

John B. Klenda  
City Prosecutor

Tamra K. Seely  
City Clerk

Randy Pauls  
Cemetery Sexton

Sherry Conyers  
Deputy City Clerk

**CITY OF MCPHERSON, KANSAS**  
**For the Year Ended December 31, 2012**

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129 West 2nd, Suite A  
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Hutchinson, KS 67504-2889  
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## INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Commission  
City of McPherson, Kansas 67460

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of McPherson, a Municipal Financial Reporting Entity as of and for the year ended December 31, 2012 and the related notes to the financial statement.

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

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. 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 of 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 of the financial statement, the financial statement is prepared by the City of McPherson to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of McPherson as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of McPherson as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### ***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the 2012 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, schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2012 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 2012 basic financial statement. The 2012 information has been subjected to the auditing procedures applied in the audit of the 2012 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 2012 basic financial statement or to the 2012 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 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 2 and 3 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated July 13, 2012. The 2011 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, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 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 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 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 2011 basic financial statement or to the 2011 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 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Swindoll, Janzen, Hawk & Loyd, LLC*

Certified Public Accountants

June 27, 2013

CITY OF MCPHERSON, KANSAS

**SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**

Regulatory Basis

For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>GENERAL FUND:</b>							
General Operating Fund	\$ 3,945,759	\$ -	\$ 8,172,815	\$ 7,957,011	\$ 4,161,563	\$ 124,372	\$ 4,285,935
<b>SPECIAL PURPOSE FUNDS:</b>							
Animal Shelter Fund	123,332	-	114,482	139,622	98,192	3,313	101,505
Consolidated Street and Highway Fund	1,154,028	-	2,415,583	1,876,836	1,692,775	30,854	1,723,629
Employee Benefits Contribution Fund	1,056,253	-	3,881,999	3,979,800	958,452	1,196	959,648
Forfeited Property Fund - Police Department	10,219	-	4,683	1,664	13,238	-	13,238
Industrial Development Fund	435,833	-	50,337	86,000	400,170	-	400,170
Library Fund	-	-	622,355	622,355	-	-	-
Library Employee Benefits Fund	-	-	127,889	127,889	-	-	-
McPherson Landfill Improvement Corporation	2,479	-	3	40	2,442	-	2,442
Municipal Building Fund	208,682	-	69,571	94,598	183,655	5,598	189,253
Municipal Court Fund	25,460	-	273,117	264,072	34,505	-	34,505
Municipal Court ADSAP Fund	19,836	-	2,120	135	21,821	-	21,821
Municipal Golf Course Fund	87,251	-	521,575	563,690	45,136	3,226	48,362
Operation Warmth Fund	2,975	-	6,385	5,414	3,946	-	3,946
Special Alcohol Program Fund	99,138	-	30,142	28,993	100,287	1,183	101,470
Special Park and Recreation Fund	59,975	-	30,142	30,000	60,117	-	60,117
Swimming Pool Maintenance and Operation Fund	330,374	-	321,624	291,972	360,026	69	360,095
Sales Tax Revenue Fund	-	-	1,414,245	1,414,245	-	-	-
Tourism and Convention Promotion Fund	207,888	-	259,445	264,883	202,450	25,682	228,132
Health Self-Insurance Fund	1,071,052	-	2,025,261	1,920,248	1,176,065	-	1,176,065
Worker's Compensation Self-Insurance Fund	850,444	-	317,310	399,834	767,920	-	767,920
Total Special Purpose Funds	5,745,219	-	12,488,268	12,112,290	6,121,197	71,121	6,192,318
<b>BOND AND INTEREST FUND:</b>							
Bond and Interest Fund	1,124,305	-	1,369,629	1,608,238	885,696	-	885,696
<b>CAPITAL PROJECTS FUNDS:</b>							
Capital Improvement Fund	3,017,781	-	1,403,233	965,218	3,455,796	12,381	3,468,177
Equipment Reserve Fund	1,262,299	-	638,238	266,768	1,633,769	-	1,633,769
Total Capital Projects Funds	4,280,080	-	2,041,471	1,231,986	5,089,565	12,381	5,101,946

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

CITY OF MCPHERSON, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>BUSINESS FUNDS:</b>							
Electric Utility Fund	\$ 15,296,545	-	\$ 50,710,811	\$ 46,761,393	\$ 19,245,963	\$ 3,957,678	\$ 23,203,641
Sewer Recovery Fund	303,071	-	26,675	-	329,746	-	329,746
Solid Waste Collection Fund	1,027,849	-	827,437	759,470	1,095,816	58,350	1,154,165
Wastewater System Maintenance and Operation Fund	3,133,014	-	1,660,306	1,302,451	3,490,869	119,274	3,610,144
Wastewater System Surplus Fund	1,201,023	-	664,691	728,853	1,136,861	-	1,136,861
Water Utility Fund	8,219,696	-	15,331,921	14,915,157	8,636,460	927,925	9,564,385
Total Business Funds	<u>29,181,198</u>	<u>-</u>	<u>69,221,841</u>	<u>64,467,324</u>	<u>33,935,715</u>	<u>5,063,227</u>	<u>38,998,942</u>
<b>TRUST FUNDS:</b>							
Salthouse - Broadway Cemetery Trust Fund	55,628	-	463	3,500	52,591	-	52,591
Cemetery Endowment Fund	270,984	-	7,813	217,000	61,777	-	61,777
Museum Building and Endowment Fund	225,925	-	2,074	-	227,999	-	227,999
Police Benefit Fund	16,114	-	-	1,047	15,067	-	15,067
Firefighters Benefit Fund	3,593	-	33,181	26,939	9,835	-	9,835
Total Trust Funds	<u>572,224</u>	<u>-</u>	<u>43,531</u>	<u>248,486</u>	<u>367,269</u>	<u>-</u>	<u>367,269</u>
Total	<u>44,848,785</u>	<u>-</u>	<u>93,337,555</u>	<u>87,625,335</u>	<u>50,561,005</u>	<u>5,271,101</u>	<u>55,832,106</u>
<b>RELATED MUNICIPAL ENTITY:</b>							
Library Board	449,552	-	913,451	906,824	456,179	46,881	503,060
Total Reporting Entity	<u>\$ 45,298,337</u>	<u>\$ -</u>	<u>\$ 94,251,006</u>	<u>\$ 88,532,159</u>	<u>\$ 51,017,184</u>	<u>\$ 5,317,982</u>	<u>\$ 56,335,166</u>
							\$ 450
							600
							100
							420
							41,922,602
							<u>13,907,934</u>
Total							55,832,106
Related Municipal Entity							<u>503,060</u>
Total Reporting Entity							<u>\$ 56,335,166</u>

Cash on hand - City Clerk \$ 450  
 Cash on hand - Board of Public Utilities 600  
 Cash on hand - Municipal Court 100  
 Cash on hand - Municipal Golf Course 420  
 Cash in bank 41,922,602  
 Investments - KS Municipal Invest. Pool 13,907,934  
 Total 55,832,106  
 Related Municipal Entity 503,060  
 Total Reporting Entity \$ 56,335,166



**CITY OF MCPHERSON, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
**For the Year Ended December 31, 2012**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***(a) Municipal Financial Reporting Entity***

The City of McPherson, Kansas (the City) is a municipal corporation governed by an elected three-member commission. The financial statement presents the City of McPherson (a municipal financial reporting entity) and its related municipal entities. The Board of Public Utilities of McPherson, Kansas (the BPU) consists of the municipal electric and water utilities that provide services to approximately 8,500 electric and 5,700 water customers. The BPU's operational control and administration is under a three-member appointed Board of Directors. However, the BPU is owned by and is a part of the municipality of the City because the City holds the corporate powers of the BPU. The BPU is considered an administrative agency of the City by statute. The City has the following related municipal entity shown on Schedule 3.

Library Board. The City of McPherson Library Board operates the City's public library. Acquisition or disposition of real property by the Library Board must be approved by the City. Bond issuances must also be approved by the City. Complete financial records for the Library Board may be reviewed at the administrative offices of the entity at 214 W. Marlin, McPherson, Kansas, 67460.

The City also has a related municipal entity as follows shown on Schedule 2 as a Special Purpose Fund.

McPherson Landfill Improvement Corporation. The City of McPherson owns a former landfill site south of McPherson. Complete financial records for the McPherson Landfill Improvement Corporation may be reviewed at the administrative offices of the entity at 400 E. Kansas, McPherson, Kansas, 67460.

***(b) 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.

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

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

**Business Fund** – funds financed in whole or in part by fees charged to users of the goods or services (i.e. water fund, electric fund, etc.).

**Trust Fund** – funds 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.).

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

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### ***(c) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America***

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

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

### ***(d) Budgetary Information***

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There was one budget amendment for the year 2012.

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

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

A legal operating budget is not required for Capital Project Funds and Agency Funds.

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

## 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### *Compliance with Kansas Statutes*

No statute violations noted in 2012.

## 3. DEPOSITS AND INVESTMENTS

### *Deposits and Investments*

As of December 31, 2012, the City had the following investments:

Investment Type	Fair Value	Investments Maturities (in Years)				Rating
		Less than 1	1-5	6-10	More than 10	
Kansas Municipal Investment Pool	\$ 13,907,934	\$ 13,907,934	\$ -	\$ -	\$ -	S&P AAAF/SLT
Certificates of Deposit	23,000	5,000	18,000	-	-	N/A
Money Market	5,242	5,242	-	-	-	N/A
Bond - Mutual Funds	10,068	10,068	-	-	-	NR
Global Stock Funds	23,650	23,650	-	-	-	NR
Stock Funds	139,065	139,065	-	-	-	NR
Bond - Corporate	43,725	-	21,557	22,168	-	A- & higher
Library	244,750	183,025	39,557	22,168	-	
Total Fair Value	\$ 14,152,684	\$ 14,090,959	\$ 39,557	\$ 22,168	\$ -	

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 returns 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 an investment policy that does not further limit its investment choices. The rating of the City's investment is noted above.

*Concentration of credit risk.* State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City's allocation of investments as of December 31, 2012, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%
Certificates of Deposit	9%
Money Market	2%
Bond - Mutual Funds	4%
Global Stock Funds	10%
Stock Funds	57%
Bond - Corporate	18%
Total Percentage of Library	100%

### 3. DEPOSITS AND INVESTMENTS (CONT.)

#### *Deposits and Investments (Cont.)*

*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. All deposits were legally secured by December 31, 2012.

At December 31, 2012, the City's carrying amount of deposit was \$42,223,989 and the bank balance was \$42,642,296. The bank balance was held by eleven banks resulting in a concentration of credit risk. Of the bank balance, \$2,750,000 was covered by federal depository insurance and \$39,892,296 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

At December 31, 2012, the City had invested \$13,907,934 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

### 4. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures (excluding principal and interest, legal fees, etc.) from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Certainteed/Oxford Pointe Drainage Imp.	\$ 1,029,620	\$ 35,330
First Street Design Phase 1	306,175	283,398
Foxfire SSD #188	255,400	141,920
Foxfire Paving Phase III	794,260	453,858
The Veranda SSD #190	268,445	144,182
The Veranda Paving & Storm Sewer Imp.	998,669	298,866
Barnstormers West Field SSD #191	70,683	2,633
Barnstormers West Field Paving & Storm Sewer Imp.	177,427	9,335
Front Porch/Welcome Sign	<u>122,500</u>	<u>25,720</u>
Total	<u>\$ 4,023,179</u>	<u>\$ 1,395,242</u>

## 5. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2012 were as follows:

Issue	Interest Issue	Date of Issue	Amount of Issue	Original Date of Final Maturity	Balance Beginning of Year	Additions	Reductions of Principal	Balance End of Year	Interest Paid
<b>General Obligation Bonds:</b>									
Series 129 of 2004	1.6% to 5.000%	9-29-04	\$ 3,350,000	8-1-18	\$ 2,495,000	\$ -	\$ 325,000	\$ 2,170,000	\$ 91,563
Series 130 of 2005	2.875% to 5.000%	7-1-05	4,975,000	8-1-25	4,000,000	-	295,000	3,705,000	170,338
Series 131 of 2006	4% to 5.00%	7-15-06	1,470,000	8-1-26	1,210,000	-	90,000	1,120,000	51,225
Series 132 of 2007	4.15% to 5.50%	8-1-07	1,040,000	8-1-27	835,000	-	80,000	775,000	37,713
Series 133 of 2009	2.55% to 4.50%	7-30-09	1,045,000	8-1-29	955,000	-	45,000	910,000	35,100
Series 134 of 2011	2.00% to 3.50%	6-15-11	2,965,000	8-1-23	2,745,000	-	345,000	2,400,000	62,300
Series 135 of 2012	2.00% to 3.10%	8-1-12	340,000	8-1-32	-	340,000	-	340,000	-
<b>Total General Obligation Bonds</b>					<b>12,240,000</b>	<b>340,000</b>	<b>1,180,000</b>	<b>11,420,000</b>	<b>448,239</b>
<b>Revenue Bonds:</b>									
Series 2007	4.50% 3.35% to 4.36%	11-15-07	14,000,000	10-1-27	11,915,000	-	11,915,000	-	-
Series 2011	3.00% to 4.00%	10-13-11	5,445,000	9-1-20	5,445,000	-	555,000	4,890,000	157,250
Series 2012	2.00% to 4.00%	7-5-12	11,085,000	10-1-27	-	11,085,000	-	11,085,000	-
<b>Total Revenue Bonds</b>					<b>17,360,000</b>	<b>11,085,000</b>	<b>12,470,000</b>	<b>15,975,000</b>	<b>157,250</b>
<b>Temporary Notes:</b>									
Series 2011-A	1.00%	6-1-11	375,000	12-1-12	375,000	-	375,000	-	2,500
Series 2012-A	0.75%	11-15-12	435,000	8-1-14	-	435,000	-	435,000	-
<b>Total Temporary Notes</b>					<b>375,000</b>	<b>435,000</b>	<b>375,000</b>	<b>435,000</b>	<b>2,500</b>
<b>Kansas Revolving Fund Loans:</b>									
1994 Sewer Fund Improvement	3.26%	5-31-94	1,067,645	9-1-15	270,808	-	84,210	206,597	8,947
1999 Wastewater Improvement	2.78%	4-19-99	1,127,000	9-1-20	591,245	-	58,073	533,172	17,478
2007 Wastewater Improvement	2.50%	10-6-07	11,346,393	3-1-29	10,070,369	-	455,025	9,615,344	273,828
<b>Total Kansas Revolving Fund Loans</b>					<b>10,932,422</b>	<b>-</b>	<b>577,308</b>	<b>10,355,113</b>	<b>300,253</b>
<b>Capital Leases:</b>									
Aerial Platform Truck	4.95%	9-11-09	866,722	1-28-20	772,651	-	70,216	702,435	38,246
EZ Go Golf Carts	4.25%	2-27-12	102,079	2-27-14	-	102,079	34,312	67,767	-
<b>Total Leases</b>					<b>772,651</b>	<b>102,079</b>	<b>104,528</b>	<b>770,202</b>	<b>38,246</b>
<b>Total Contractual Indebtedness</b>					<b>\$ 41,680,073</b>	<b>\$ 11,962,079</b>	<b>\$ 14,686,837</b>	<b>\$ 38,955,315</b>	<b>\$ 946,487</b>

### Continuing Disclosure Requirements

The City of McPherson as Issuer and Dissemination Agent, provided the prior year Annual Audit Report to EMMA (Electronic Municipal Market Access) on a timely basis.

### Arbitrage Calculations

Based on the opinion letters from Gilmore & Bell, P.C. of Kansas City, MO, the City of McPherson, as Issuer, is in compliance with the arbitrage rebate calculations pursuant to Code Section 148(f) of the Internal Revenue Code of 1986 as amended.

## 5. LONG-TERM DEBT (CONT.)

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

	Year								Total
	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028-2032	
<b>Principal:</b>									
<b>General Obligation Bonds:</b>									
Series 129 of 2004	\$ 350,000	\$ 370,000	\$ 345,000	\$ 350,000	\$ 370,000	\$ 385,000	\$ -	\$ -	\$ 2,170,000
Series 130 of 2005	345,000	355,000	415,000	440,000	495,000	1,165,000	490,000	-	3,705,000
Series 131 of 2006	95,000	95,000	100,000	105,000	190,000	450,000	85,000	-	1,120,000
Series 132 of 2007	60,000	65,000	65,000	65,000	70,000	400,000	50,000	-	775,000
Series 133 of 2009	45,000	50,000	50,000	50,000	55,000	295,000	270,000	95,000	910,000
Series 134 of 2011	345,000	355,000	360,000	370,000	255,000	615,000	100,000	-	2,400,000
Series 135 of 2012	10,000	15,000	15,000	15,000	15,000	75,000	90,000	105,000	340,000
<b>Total General Obligation Bonds</b>	<b>1,250,000</b>	<b>1,305,000</b>	<b>1,350,000</b>	<b>1,395,000</b>	<b>1,450,000</b>	<b>3,385,000</b>	<b>1,085,000</b>	<b>200,000</b>	<b>11,420,000</b>
<b>Revenue Bonds:</b>									
Series 2011	550,000	565,000	580,000	600,000	615,000	1,980,000	-	-	4,890,000
Series 2012	520,000	610,000	625,000	640,000	665,000	3,660,000	4,365,000	-	11,085,000
<b>Total Revenue Bonds</b>	<b>1,070,000</b>	<b>1,175,000</b>	<b>1,205,000</b>	<b>1,240,000</b>	<b>1,280,000</b>	<b>5,640,000</b>	<b>4,365,000</b>	<b>-</b>	<b>15,975,000</b>
<b>Temporary Notes:</b>									
Series 2012-A	-	435,000	-	-	-	-	-	-	435,000
<b>Kansas Revolving Fund Loans:</b>									
1994 Sewer Fund Improvement	66,484	68,838	71,275	-	-	-	-	-	206,597
1999 Wastewater Improvement	59,846	61,673	63,556	65,496	67,496	215,105	-	-	533,172
2007 Wastewater Improvement	467,624	480,572	493,879	507,554	521,608	2,832,847	3,247,370	1,063,890	9,615,344
<b>Total Kansas Revolving Fund Loans</b>	<b>593,954</b>	<b>611,083</b>	<b>628,710</b>	<b>573,050</b>	<b>589,104</b>	<b>3,047,952</b>	<b>3,247,370</b>	<b>1,063,890</b>	<b>10,355,113</b>
<b>Capital Leases:</b>									
Aerial Platform Truck	73,692	77,340	81,168	85,186	89,402	295,647	-	-	702,435
EZ Go Golf Carts	33,826	33,941	-	-	-	-	-	-	67,767
<b>Total Leases</b>	<b>107,518</b>	<b>111,281</b>	<b>81,168</b>	<b>85,186</b>	<b>89,402</b>	<b>295,647</b>	<b>-</b>	<b>-</b>	<b>770,202</b>
<b>Total Principal</b>	<b>3,021,472</b>	<b>3,637,364</b>	<b>3,264,878</b>	<b>3,293,236</b>	<b>3,408,506</b>	<b>12,368,599</b>	<b>8,897,370</b>	<b>1,263,890</b>	<b>38,955,315</b>
<b>Interest:</b>									
<b>General Obligation Bonds:</b>									
Series 129 of 2004	81,000	66,750	55,800	42,863	29,738	15,400	-	-	293,551
Series 130 of 2005	155,588	138,338	120,588	99,838	83,888	204,175	40,838	-	843,253
Series 131 of 2006	47,175	43,090	39,290	35,240	30,935	69,843	10,120	-	275,693
Series 132 of 2007	34,713	31,713	29,015	26,253	23,490	66,940	7,050	-	219,174
Series 133 of 2009	34,200	33,300	32,050	30,675	29,175	115,025	53,400	6,525	334,350
Series 134 of 2011	55,400	48,500	41,400	34,200	26,800	63,000	3,500	-	272,800
Series 135 of 2012	9,440	9,240	8,940	8,640	8,340	36,705	25,110	10,075	116,490
<b>Total General Obligation Bonds</b>	<b>417,516</b>	<b>372,931</b>	<b>327,083</b>	<b>277,709</b>	<b>232,366</b>	<b>571,088</b>	<b>140,018</b>	<b>16,600</b>	<b>2,355,311</b>
<b>Revenue Bonds:</b>									
Series 2011	161,675	145,175	128,225	110,825	92,825	153,925	-	-	792,650
Series 2012	431,157	337,618	325,419	312,918	287,319	1,108,606	420,863	-	3,223,900
<b>Total Revenue Bonds</b>	<b>592,832</b>	<b>482,793</b>	<b>453,644</b>	<b>423,743</b>	<b>380,144</b>	<b>1,262,531</b>	<b>420,863</b>	<b>-</b>	<b>4,016,550</b>
<b>Temporary Notes:</b>									
Series 2012-A	-	2,320	3,263	-	-	-	-	-	5,583
<b>Kansas Revolving Fund Loans:</b>									
1994 Sewer Fund Improvement	6,673	4,319	1,882	-	-	-	-	-	12,874
1999 Wastewater Improvement	15,705	13,878	11,995	10,055	8,055	11,549	-	-	71,237
2007 Wastewater Improvement	261,229	248,281	234,974	221,299	207,246	811,419	396,896	29,390	2,410,734
<b>Total Kansas Revolving Fund Loans</b>	<b>283,607</b>	<b>266,478</b>	<b>248,851</b>	<b>231,354</b>	<b>215,301</b>	<b>822,968</b>	<b>396,896</b>	<b>29,390</b>	<b>2,494,647</b>
<b>Capital Leases:</b>									
Aerial Platform Truck	34,771	31,123	27,294	23,277	19,080	29,740	-	-	165,265
EZ Go Golf Carts	235	120	-	-	-	-	-	-	355
<b>Total Leases</b>	<b>35,006</b>	<b>31,243</b>	<b>27,294</b>	<b>23,277</b>	<b>19,060</b>	<b>29,740</b>	<b>-</b>	<b>-</b>	<b>165,620</b>
<b>Total Interest</b>	<b>1,328,961</b>	<b>1,155,765</b>	<b>1,080,135</b>	<b>956,083</b>	<b>846,871</b>	<b>2,686,327</b>	<b>957,777</b>	<b>45,990</b>	<b>9,037,911</b>
<b>Total Principal and Interest</b>	<b>\$ 4,350,433</b>	<b>\$ 4,793,129</b>	<b>\$ 4,325,013</b>	<b>\$ 4,249,319</b>	<b>\$ 4,255,377</b>	<b>\$ 15,054,926</b>	<b>\$ 9,655,147</b>	<b>\$ 1,309,880</b>	<b>\$ 47,993,226</b>

## 6. PENSION COSTS AND EMPLOYEE BENEFITS

### **(a) Defined Benefit Pension Plan**

**Plan Description.** The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**Funding Policy.** K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

### **(b) Deferred Compensation Plan**

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms, and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

### **(c) Other Employee Benefits**

Vacation - Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter. If not taken, vacation leave shall accrue from year to year up to the maximum provided depending upon the employee's years of service. No vacation leave shall be taken until a new employee has completed the evaluation period.

Each permanent full-time employee will accrue vacation leave as follows:

<u>Maximum Years of Service</u>	<u>Hours Accrued Per Year</u>	<u>Maximum Accumulation</u>
0 to 5 years	80 working hours	120 working hours
5 to 15 years	120 working hours	180 working hours
15 to 25 years	160 working hours	240 working hours
After 25 years	200 working hours	300 working hours

An employee shall be paid for all accumulated unused vacation leave upon termination.

Sick leave – All full and part-time employees shall be entitled to sick leave with pay for absences resulting from personal illness, injuries, accidents or other physical incapacities, occurring either on or off the job. Full-time employees shall earn one working day of sick leave for each full month of service. Part-time employees shall receive the equivalent of a regularly scheduled day for each full month of service. Other employees shall not have paid sick leave. An employee beginning work on or before the 15th of the month shall get credit for a full month. On termination of employment an employee shall not be paid for accumulated sick leave. Accordingly, no provision for accumulated sick leave has been made in the accompanying financial statements.

## 6. PENSION COSTS AND EMPLOYEE BENEFITS (CONT.)

### *(d) Other Post Employment Benefits*

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan until they reach 65 years of age. 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 the financial statement.

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

## 7. SELF-INSURANCE PROGRAM

The City is responsible for a potential liability up to \$60,000 per individual per year for health care claims. This plan had fixed costs of \$80,749. Management believes claims incurred, but not reported, are insignificant at December 31, 2012. However, the City chose to not self-insure for workers' compensation as of December 31, 2007. Changes in claims liability for 2012 and 2011 were as follows:

	<u>2012</u>	<u>2011</u>
Beginning Balance	\$ 115,000	\$ 115,000
Additions	1,510,525	1,433,010
Payments	<u>(1,530,525)</u>	<u>(1,433,010)</u>
Ending Balance	<u>\$ 95,000</u>	<u>\$ 115,000</u>

## 8. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

The McPherson Area Solid Waste Utility (the Utility), of which the City of McPherson is a member, is subject to the U.S. Environmental Protection Agency rule "Solid Waste Disposal Facility Criteria" which establishes closure requirements for all municipal solid waste landfills that receive solid waste after October 9, 1991. The Utility is responsible for operating and other costs including postclosure costs while it is in existence. Any possible contributions by Utility members required to fund postclosure requirements is not determinable at this time.

The City is subject to various laws and regulations with respect to environmental matters such as air and water quality. The effect of any future changes in environmental laws and/or regulations cannot be estimated. However, compliance with such changes may necessitate substantial expenditures.

## 9. LONG-TERM DEBT DEFEASANCE

### *Revenue Bond Debt Defeasance*

The various other bond ordinances require that certain restricted funds be established to ensure the payment of bonds and interest and to enable the City to meet future needs arising from unusual maintenance requirements or income shortfalls. The ordinances also require the City, among other things, to establish rates and collect charges sufficient to pay the operating maintenance and debt service costs of the utilities and to provide net operating income before depreciation and payment in lieu of taxes, of at least 125% for the electric fund and 125% for the water fund of the maximum annual debt service due on the outstanding bonds. As of December 31, 2012, the City exceeded this coverage requirement by \$6,000,000 and \$648,000 for electric and water debt respectively. All of the City's utility plant facilities are pledged under the terms of the ordinances. The City was in compliance with all other requirements of the revenue bond ordinances at December 31, 2012 and 2011.



## **9. LONG-TERM DEBT DEFEASANCE (CONT.)**

### ***Revenue Bond Debt Defeasance (Cont.)***

On October 1, 2012, the City called Series 2007 City of McPherson, Kansas, Water System Refunding Revenue Bonds year 2013 to 2027 maturities totaling \$11,085,000. The bonds were called with current funds, saving approximately \$2,983,516 in future interest payments. This transaction resulted in a bond call gain of \$279,494.

In July, 2012, the City issued \$11,085,000 of Water System Refunding Revenue Bonds, Series 2012 to current refund the remaining Series 2007 Water Revenue Bonds. The City has followed the provisions of Governmental Accounting Standards Board (GASB) Statement No. 23, *Accounting and Financial Reporting for Refundings of Debt Reported by Proprietary Activities*. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of approximately \$27,263. The refunding decreased the City's aggregate debt service payments by approximately \$2,983,516 and resulted in an economic gain (difference between the present values of the old and new debt service payments) of approximately \$1,677,100. The refunding lowered the annual debt service requirements and thereby reduced the need for a possible rate increase in the near future.

## **10. CLAIMS AND JUDGMENTS**

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2011 to 2012 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the City is exposed to various claims, legal actions and complaints. It is of the opinion of the City's management and legal counsel that any current matters are not anticipated to have a material financial impact on the City.

## **11. CLOSURE AND POSTCLOSURE CARE COST**

The City of McPherson and the Kansas Department of Health and Environment (KDHE) entered into a voluntary settlement agreement as of November 6, 1992. The settlement agreement concerns the preparation of a remedial investigation and feasibility study, and participation in good faith negotiations for remedial activities, if required, to be determined following opportunity for public involvement for an area known as the "McPherson City Landfill" located near McPherson, Kansas.

In entering into this settlement agreement, the KDHE and the City of McPherson were going to determine the nature and extent of contamination and any threat to the public health, welfare or the environment caused by the release or threatened release of hazardous substances, pollutants or contaminants at or from the McPherson City Landfill. Once these determinations were made the City of McPherson submitted a work plan for Phase I activities. They were also required to submit plans for Phase II, III and IV, which dealt with closure and postclosure activities. As of July 29, 2005, the City of McPherson had performed entirely the closure activities of the settlement agreement at a total cost of approximately \$424,000. Postclosure expenditures are estimated to be approximately \$450,000 spread over a twenty-year period.

## 12. CAPITAL LEASE – RECREATION COMPLEX

During the year ended December 31, 1996, the City entered into a Lease Purchase Agreement with Security Bank of Kansas City, as lessor, providing for the acquisition and construction of an outdoor recreational complex (the "Project") to be operated and maintained by the McPherson Recreation Commission (the "Commission"). Funds for acquisition and construction were raised by the lessor by the issuance of Certificates of Participation in the Lease Purchase Agreement in the amount of \$1,000,000. As part of this financing structure, the bank, acting as lessor and trustee for the owners of the Certificates of Participation, paid the purchase price for the site for the Project, which was deeded to the City. The City then leased the site to the bank under a Site Lease, and leased it and the improvements constructed back from the bank under the Lease Purchase Agreement. The terms of the Site Lease and the Lease Purchase Agreement run simultaneously. Rentals payable under the Lease Purchase Agreement will be adequate to pay the owners of the Certificates of Participation their original investment plus interest. Upon payment of all rental payments under the Lease Purchase Agreement, the City has the right to own the Project free of any claims of the bank.

The City has subleased the Project (which includes the site and the recreation complex improvements) to the Commission under a sublease which has an initial term of 10 years and an initial renewal term of 5 years. Rentals payable by the Commission under the sublease equal the "basic rental payments" and the "additional rental payments" payable by the City under the Lease Purchase Agreement. When the Certificates of Participation have all been retired, and the Site Lease and Lease Purchase Agreement have terminated, the Commission has the option to extend the term of its sublease from the City for successive extended renewal terms of not to exceed 10 years each until December 18, 2096. The Commission's rentals during the extended terms of its sublease are limited to the payments the City makes as "additional rental payments" during the term of the Lease Purchase Agreement.

On September 15, 2001, Certificates of Participation Series 1996 were refunded. These certificates and the lease-purchase agreement between CitiCapital Commercial Corporation and the Commission for lighting improvements to Wall Park Athletic Fields were refinanced with Certificates of Participation Series 2001, in the amount of \$1,065,000. Also, on September 15, 2001, the City and the Commission entered into Supplemental Sublease No. 1, which amended the basic rental payments to the new maturity amounts.

The City's payments under the Lease Purchase Agreement, which are intended to be paid solely from payments made by the Commission under its sublease, will be an amount equal to the sum of the scheduled "amended basic rental payments" and the unscheduled "additional rental payments." The amended basic rental payments are payable semi-annually on June 1 and December 1 of each year with the initial rental payment due June 1, 2002. The "additional rental payments" are payable within thirty (30) days after notice from the lessor. The "additional rental payments" consist of all taxes and assessments of any nature levied upon the Site or Facility, all reasonable and necessary fees and expenses incurred by the bank as lessor and trustee, and all costs and expenses which the trustee may incur in consequence of or because of any default by the City on the terms of the lease. In case of default of payments from the Commission, the City would remain liable, at a minimum, for all rental payments due under the Lease Purchase Agreement for the remainder of the calendar year. The City could, by non-appropriation as permitted under the Lease Purchase Agreement, escape liability for future basic rental payments due. The schedule of amended basic rental payments due from the Commission is as follows:

<u>Year</u>	<u>Total Basic Rental Payment</u>	<u>Principal Component</u>	<u>Interest Component</u>
2013	<u>\$ 73,360</u>	<u>\$ 70,000</u>	<u>\$ 3,360</u>

## 13. FUND EQUITY

Reserves of proprietary funds are created by increases in assets restricted for debt service and renewals and replacements. These increases result from earnings on restricted assets and other interfund transfers to restricted accounts.

### 13. FUND EQUITY (CONT.)

#### *Electric and Water Utility Funds*

Various Electric Utility Fund and Water Utility Fund revenue bond ordinances require that certain restricted funds be established to ensure the payment of bonds and interest and to enable the City to meet future needs arising from unusual maintenance requirements or income shortfalls. The ordinances also require the City, among other things, to establish rates and collect charges sufficient to pay the operating maintenance and debt service costs of the utilities and to provide net operating income before depreciation and payment in lieu of taxes, of at least 125% for the Electric Utility Fund and 125% for the Water Utility Fund of the maximum annual debt service due on the outstanding bonds. All of the City's utility plant facilities are pledged under the terms of the ordinances. The City was in compliance with the above requirements of the revenue bond ordinances at December 31, 2012.

### 14. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Operating transfers (City):			
General Operating	Animal Shelter	Ord. 2870	\$ 90,000
General Operating	Consolidated Street and Highway	K.S.A. 12-1,119	500,000
General Operating	Swimming Pool Maintenance and Operation	Ord. 2708	160,000
General Operating	Equipment Reserve	K.S.A. 12-1,117	352,795
General Operating	McPherson Public Building Commission	Ord. 2887	60,000
Cemetery Endowment	General Operating	K.S.A. 12-1438	217,000
Animal Shelter	Equipment Reserve	K.S.A. 12-1,117	2,975
Municipal Golf Course	Equipment Reserve	K.S.A. 12-1,117	21,169
Consolidated Street and Highway	Equipment Reserve	K.S.A. 12-1,117	140,917
Municipal Court	Municipal Court ADSAP	K.S.A. 8-1008	2,120
Electric Utility	General Operating	K.S.A. 12-825d	1,550,000
Solid Waste Collection	General Operating	K.S.A. 12-2104	50,000
Water Utility	General Operating	K.S.A. 12-825d	76,500
Wastewater System Maintenance and Operation	General Operating	K.S.A. 12-630a	60,000
Wastewater System Maintenance and Operation	Bond and Interest	K.S.A. 12-630a	<u>207,720</u>
Total Operating transfers (City)			<u>3,491,196</u>
Operating transfers (Library):			
Library	Library Board	K.S.A. 12-1220	622,355
Library Employee Benefits	Library Board	K.S.A. 12-16,102	<u>127,889</u>
Total Operating transfers (Library)			<u>750,244</u>
Total Operating transfers (municipal financial reporting entity)			<u>\$ 4,241,440</u>

## 15. OTHER RELATIONSHIPS

### ***McPherson Area Solid Waste Utility***

The City of McPherson along with McPherson County and seven other cities located within McPherson County entered into an interlocal agreement, authorized by State Statute, to form the McPherson Area Solid Waste Utility (the Utility) effective July 17, 1991. The purpose of the Utility is to assist its Members in planning, technical and financial matters for comprehensive solid waste management and accomplish the desired objectives of an effective county-wide solid waste management program, including the operation of a cooperative solid waste management program and the operation of a cooperative solid waste processing and disposal system for the benefit of its Members.

Management of the Utility is carried out by an appointed three member Board of Directors. The City appoints one member to the Board of Directors, McPherson County appoints a second Director and the third Director is appointed collectively by the other seven Members of the Utility.

The agreement and the Utility may be terminated by written consent of at least two-thirds of the Members, provided that prior to such termination all contractual obligations and indebtedness of the Utility have been paid in full or sufficient resources have been escrowed for the payment of such obligations in full when due. Upon such termination, the Board of Directors shall liquidate the Utility and distribute the assets in a manner that, in its discretion, it deems appropriate. Accordingly, any ongoing financial interest or access to the Utility's resources is indeterminable until such action is taken by its Board of Directors. In addition, no Member shall be permitted to withdraw for twenty years or such sooner time as provision is made for the payment or discharge of the debt incurred by the County or assumed by the Utility. Any withdrawing Member shall not be entitled to distribution of any real or personal property of the Utility by reason of its withdrawal.

The Board of Directors shall determine the methods of obtaining financing for the Utility. The County provided the initial financing for the acquisition of land to be used as a site for disposal of refuse, constructing structures and acquiring equipment necessary for the sanitary disposal of refuse in McPherson County. Effective January 1, 1992, the fiscal accounting and operations of the Utility were transferred from McPherson County to management of the Utility.

Condensed financial information of the McPherson Area Solid Waste Utility as of and for the year ended December 31, 2012 is as follows:

Total Assets	\$	11,662,106
Total Liabilities		4,719,171
Total Net Position		6,942,935
Total Revenues		4,923,432
Total Expenses		4,812,503
Change in Net Position		110,929

Complete financial statements for the McPherson Area Solid Waste Utility may be obtained from the administrative offices of the entity at 1431 17<sup>th</sup> Ave, McPherson, KS 67460.

### ***McPherson City/County Airport***

The McPherson Airport Authority (the Authority) was established as provided for by applicable State Statutes. The property and business of the Authority is managed by its Board of Directors. The Board consists of five directors. Four directors are selected by the governing bodies of the City and County, two by the City and two by the County, and one at-large director is selected by the other four. Each entity provides ongoing financial responsibility through annual appropriations for the operation of the airport on an equal basis, as determined through the preparation of an annual operating budget. The City of McPherson levies property taxes for its allocation and McPherson County funding is provided from the County's General Fund.

## **15. OTHER RELATIONSHIPS (CONT.)**

### ***McPherson City/County Airport (Cont.)***

The Authority is authorized only to issue revenue bonds, notes or other evidence of indebtedness payable from airport revenues. Title to the airport property remains with the City and County as equal co-owners. Title to all real and personal property purchased with funds of the Authority will be acquired, held and disposed of in the name of the Authority unless otherwise required by law or by the terms of a gift or grant. The Authority may be dissolved by vote of at least two-thirds (2/3) of the respective governing body members of each owner. The Board of Directors of the Authority shall liquidate the assets of the Authority and distribute the assets of the Authority or the net proceeds thereof to the City and County in a manner to be determined by it pursuant to law. Full possession and use of the Airport shall revert to the owners as equal tenants in common upon termination of the Authority.

Complete financial information for the McPherson City/County Airport may be obtained from the administrative offices of the entity at 1000 S. 81 Bypass, McPherson, Kansas, 67460.

## **16. SUBSEQUENT EVENTS**

On January 29, 2013 the City issued a General Obligation Temporary Note (Series 2013-A) in the amount of \$100,000 to help fund the development of the Replat of Barnstormers West Field Addition.

The Commission approved an ordinance on June 3, 2013, to levy special assessments and provide bond financing for The Veranda Addition and the Replat of Barnstormers West Field Addition. These projects are for street paving improvements and storm sewer improvements. The amount to be bonded is \$541,706 which consists of \$368,137 for The Veranda paving improvements, \$81,479 for The Veranda sanitary storm sewer improvements, \$71,704 for the Barnstormers paving improvements and \$20,386 for the Barnstormers sanitary storm sewer improvements. In addition, on April 29, 2013 the Commission accepted low bid from Comejo & Sons LLC in the amount of \$7,297,553 for the First Street Reconstruction Project to be completed during the Summer and Fall of 2013 as well as the Summer of 2014. It is the intent of the City to fund the special assessments for The Veranda and for Barnstormers West Field additions with a 20-year general obligation bond financing later in 2013. This long term financing will also pay off both of the temporary notes of \$435,000 (Series 2012-A) and \$100,000 (Series 2013-A) for The Veranda and the Barnstormers West Field additions, respectively. The 20-year general obligation bonds will be paid off by special assessment taxes levied against the land owners. It is also the intent of the City to fund the First Street Reconstruction Project with 10-year general obligation bonds, which will be paid off by a 10-year ½ of 1% sales tax that was approved by an August 2012 election of the City's taxpayers. The collection of this sales tax is set to start later in 2013.

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of this report which is the date at which the financial statement was available to be issued.

**CITY OF MCPHERSON, KANSAS**  
**REGULATORY – REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

## CITY OF MCPHERSON, KANSAS

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis****(Budgeted Funds Only)****For the Year Ended December 31, 2012**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
<b>GENERAL FUND:</b>					
General Operating Fund	\$ 10,984,890	\$ -	\$ 10,984,890	\$ 7,957,011	\$ (3,027,879)
<b>SPECIAL PURPOSE FUNDS:</b>					
Animal Shelter Fund	227,618	-	227,618	139,622	(87,996)
Consolidated Street and Highway Fund	3,192,057	-	3,192,057	1,876,836	(1,315,221)
Employee Benefits Contribution Fund	2,237,574	-	2,237,574	1,870,896	(366,678)
Industrial Development Fund	441,752	-	441,752	86,000	(355,752)
Library Fund	630,317	-	630,317	622,355	(7,962)
Library Employee Benefits Fund	130,400	-	130,400	127,889	(2,511)
Municipal Building Fund	236,491	-	236,491	94,598	(141,893)
Municipal Golf Course Fund	586,319	-	586,319	563,690	(22,629)
Special Alcohol Program Fund	110,279	-	110,279	28,993	(81,286)
Special Park and Recreation Fund	90,184	-	90,184	30,000	(60,184)
Swimming Pool Maintenance and Operation Fund	674,112	-	674,112	291,972	(382,140)
Sales Tax Revenue Fund	1,500,000	-	1,500,000	1,414,245	(85,755)
Tourism and Convention Promotion Fund	396,998	-	396,998	264,883	(132,115)
<b>BOND AND INTEREST FUND:</b>					
Bond and Interest Fund	2,565,292	-	2,565,292	1,608,238	(957,054)
<b>BUSINESS FUNDS:</b>					
Sewer Recovery Fund	353,856	-	353,856	-	(353,856)
Solid Waste Collection Fund	1,815,688	-	1,815,688	759,470	(1,056,218)
Wastewater System Maintenance and Operation Fund	4,033,655	-	4,033,655	1,302,451	(2,731,204)
Wastewater System Surplus Fund	1,842,258	-	1,842,258	728,853	(1,113,405)

**CITY OF MCPHERSON, KANSAS**

**GENERAL FUND**

**GENERAL OPERATING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<b>2011 Actual</b>	<b>2012</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts:				
Taxes -				
Ad valorem property tax	\$ 2,203,208	\$ 2,315,517	\$ 2,348,137	\$ (32,620)
Back tax collections	24,792	19,057	-	19,057
Motor vehicle tax	256,939	258,580	265,602	(7,022)
Recreational vehicle tax	4,360	4,201	4,736	(535)
MVL excise tax	521	390	554	(164)
Heavy truck tax	2,339	2,235	2,270	(35)
In lieu of tax	55,339	47,291	51,750	(4,459)
Local retail sales tax	<u>1,924,974</u>	<u>1,839,950</u>	<u>1,735,000</u>	<u>104,950</u>
<b>Total Taxes</b>	<u>4,472,472</u>	<u>4,487,221</u>	<u>4,408,049</u>	<u>79,172</u>
Intergovernmental Revenues -				
State of Kansas - liquor tax revenue	29,226	30,142	29,468	674
McPherson County - rescue vehicle runs	5,000	5,000	5,000	-
McPherson County - ambulance appropriation	<u>367,370</u>	<u>366,725</u>	<u>366,725</u>	<u>-</u>
<b>Total Intergovernmental Revenues</b>	<u>401,596</u>	<u>401,867</u>	<u>401,193</u>	<u>674</u>
Licenses and Permits -				
Utility franchise taxes	438,421	392,502	475,000	(82,498)
Beer licenses	1,515	1,275	1,000	275
Liquor licenses	4,950	4,600	2,750	1,850
Occupation licenses	7,910	11,998	6,000	5,998
Building, zoning bonds and demolition permits	19,186	33,571	20,000	13,571
Dance licenses	-	-	60	(60)
Fireworks stand licenses	3,000	2,500	2,500	-
Inspections	<u>7,027</u>	<u>13,350</u>	<u>6,000</u>	<u>7,350</u>
<b>Total Licenses and Permits</b>	<u>482,009</u>	<u>459,796</u>	<u>513,310</u>	<u>(53,514)</u>



**CITY OF MCPHERSON, KANSAS**

**GENERAL FUND**

**GENERAL OPERATING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts (cont.):				
Charges for Services -				
Fire contracts - townships	\$ 200,823	\$ 159,896	\$ 204,353	\$ (44,457)
Taxi coupons	15,136	13,611	18,560	(4,949)
Cemetery services	33,500	37,100	25,000	12,100
Total Charges for Services	249,459	210,607	247,913	(37,306)
Fines, Forfeitures and Penalties -				
Municipal court fines	219,856	216,050	205,000	11,050
Vehicle inspections	15,985	23,607	18,000	5,607
Total Fines, Forfeitures and Penalties	235,841	239,657	223,000	16,657
Use of Money and Property -				
Interest received	26,671	17,068	35,000	(17,932)
Cemetery endowment interest	2,723	1,358	2,750	(1,392)
Rent-building, land and equipment	20,397	18,083	10,000	8,083
Total Use of Money and Property	49,791	36,509	47,750	(11,241)
Miscellaneous -				
Para transit receipts	14,695	10,089	20,000	(9,911)
Reimbursed expenditures	156,865	142,581	-	142,581
Reimbursement from Recreation Commission	-	18,474	-	18,474
Grant reimbursement	101,954	97,679	97,680	(1)
Cemetery lot sales	27,124	23,788	21,000	2,788
Gifts-Bequests	25,000	-	-	-
Insurance recoveries	4,207	1,070	-	1,070
Sale of effluent water	-	87,500	-	87,500
Miscellaneous	3,175	2,477	10,000	(7,523)
Total Miscellaneous	333,020	383,658	148,680	234,978

**CITY OF MCPHERSON, KANSAS**

**GENERAL FUND**

**GENERAL OPERATING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts (cont.):				
Transfers In -				
Electric Utility Fund	\$ 1,522,000	\$ 1,550,000	\$ 1,420,000	\$ 130,000
Cemetery Endowment Fund	-	217,000	-	217,000
Sales Tax Revenue Fund	672,705	-	-	-
Solid Waste Collection Fund	50,000	50,000	50,000	-
Wastewater System Maint. and Op. Fund	60,000	60,000	60,000	-
Water Utility Fund	80,300	76,500	64,500	12,000
Total Transfers In	2,385,005	1,953,500	1,594,500	359,000
Total Receipts	8,609,193	8,172,815	\$ 7,584,395	\$ 588,420
Expenditures:				
Administrative -				
Personal services	338,015	415,111	\$ 370,503	\$ 44,608
Contractual services	143,451	199,449	188,850	10,599
Commodities	13,160	6,334	11,000	(4,666)
Capital outlay	-	-	1,200	(1,200)
Cereal malt beverage stamp	275	375	500	(125)
Refunds	164	519	800	(281)
Travel expense	10,180	13,293	14,000	(707)
Contingency for storms	-	-	3,200,000	(3,200,000)
Miscellaneous	1,225	36,445	3,300	33,145
Appropriations:				
McPherson Airport Authority	61,240	61,240	61,240	-
McPherson Main Street	25,500	25,500	25,500	-
McPherson County Emer. Management	133,470	4,352	3,000	1,352
McPherson Housing Collation	5,000	-	10,000	(10,000)
McPherson Museum	42,250	42,250	42,250	-
McPherson Recreation Commission - Bond and Interest	101,954	97,679	97,680	(1)
McPherson Senior Center	5,000	5,000	5,000	-
Transfers out -				
Animal Shelter Fund	50,000	90,000	90,000	-
Municipal Building	60,000	60,000	100,000	(40,000)
Swimming Pool Maint. and Oper. Fund	160,000	160,000	160,000	-
Total Administrative	1,150,884	1,217,547	4,384,823	(3,167,276)

**CITY OF MCPHERSON, KANSAS**

**GENERAL FUND**

**GENERAL OPERATING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	2011 <u>Actual</u>	2012		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.):				
Police Department -				
Personal services	\$ 1,646,505	\$ 1,664,192	\$ 1,666,564	\$ (2,372)
Contractual services	287,244	292,897	323,413	(30,516)
Commodities	97,947	119,230	111,500	7,730
Capital outlay	105,435	68,542	52,000	16,542
Miscellaneous	7,515	8,685	16,437	(7,752)
Travel expense	6,925	8,386	10,000	(1,614)
Uniform allowance	26,765	15,530	12,000	3,530
Transfer out - Equipment Reserve Fund	15,675	19,154	19,154	-
Total Police Department	<u>2,194,011</u>	<u>2,196,616</u>	<u>2,211,068</u>	<u>(14,452)</u>
Engineering -				
Personal services	197,774	186,558	211,254	(24,696)
Contractual services	5,332	11,730	9,955	1,775
Commodities	11,109	19,224	12,600	6,624
Capital outlay	2,431	4,861	3,000	1,861
Travel expense	1,574	3,248	3,500	(252)
Miscellaneous	299	231	70	161
Transfer out - Equipment Reserve Fund	6,165	7,193	7,193	-
Total Engineering	<u>224,684</u>	<u>233,045</u>	<u>247,572</u>	<u>(14,527)</u>
Sanitation -				
Personal services	102,610	102,435	102,219	216
Contractual services	9,409	9,794	28,714	(18,920)
Commodities	2,892	3,492	4,900	(1,408)
Capital outlay	-	1,175	1,600	(425)
Code enforcement supplies	253	200	1,400	(1,200)
Miscellaneous	266	186	90	96
Travel expense	743	170	500	(330)
Planning Commission	5,638	4,753	8,450	(3,697)
Transfer out - Equipment Reserve Fund	1,200	1,400	1,400	-
Total Sanitation	<u>123,011</u>	<u>123,605</u>	<u>149,273</u>	<u>(25,668)</u>

**CITY OF MCPHERSON, KANSAS**

**GENERAL FUND**

**GENERAL OPERATING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<u>2011 Actual</u>	<u>2012</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.):				
Inspection -				
Personal services	\$ 56,210	\$ 46,215	\$ 58,272	\$ (12,057)
Contractual services	1,340	11,147	2,160	8,987
Commodities	1,144	3,056	2,510	546
Travel expense	335	768	300	468
Miscellaneous	25	217	370	(153)
Transfer out - Equipment Reserve Fund	1,290	1,505	1,505	-
Total Inspection	<u>60,344</u>	<u>62,908</u>	<u>65,117</u>	<u>(2,209)</u>
Community Building -				
Personal services	7,641	7,425	7,153	272
Contractual services	27,016	20,763	34,585	(13,822)
Commodities	198	190	220	(30)
Miscellaneous	260	660	130	530
Total Community Building	<u>35,115</u>	<u>29,038</u>	<u>42,088</u>	<u>(13,050)</u>
Legal and Judicial -				
Personal services	61,469	52,129	71,357	(19,228)
Contractual services	187,338	219,317	188,975	30,342
Commodities	2,949	2,139	3,500	(1,361)
Capital outlay	-	-	-	-
Miscellaneous	143	164	750	(586)
Travel expense	732	572	-	572
Total Legal and Judicial	<u>252,631</u>	<u>274,321</u>	<u>264,582</u>	<u>9,739</u>
Park Department -				
Personal services	304,417	303,899	298,967	4,932
Contractual services	138,397	121,995	125,950	(3,955)
Commodities	90,121	87,174	100,800	(13,626)
Capital outlay	1,455	-	-	-
Miscellaneous	944	1,164	1,000	164
Travel expense	408	2,609	2,500	109
Tree care maintenance	1,175	300	3,000	(2,700)
Transfer out - Equipment Reserve Fund	52,050	61,192	61,192	-
Total Park Department	<u>588,967</u>	<u>578,333</u>	<u>593,409</u>	<u>(15,076)</u>

**CITY OF MCPHERSON, KANSAS**

**GENERAL FUND**

**GENERAL OPERATING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<b>2011 Actual</b>	<b>2012</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Expenditures (cont.):				
Ambulance Service -				
Contractual services	\$ 791,476	\$ 797,735	\$ 812,337	\$ (14,602)
Transfer out - Equipment Reserve Fund	50,000	50,000	50,000	-
Total Ambulance Service	<u>841,476</u>	<u>847,735</u>	<u>862,337</u>	<u>(14,602)</u>
Cemetery -				
Personal services	145,368	139,698	149,433	(9,735)
Contractual services	42,765	279,950	37,790	242,160
Commodities	29,456	48,046	29,300	18,746
Capital outlay	-	1,787	6,500	(4,713)
Miscellaneous	550	248	300	(52)
Travel expense	763	920	500	420
Tree care maintenance	3,478	3,275	5,000	(1,725)
Transfer out - Equipment Reserve Fund	15,840	18,993	18,993	-
Total Cemetery	<u>238,220</u>	<u>492,917</u>	<u>247,816</u>	<u>245,101</u>
Fire Department -				
Personal services	951,949	963,471	985,288	(21,817)
Contractual services	139,140	143,089	151,509	(8,420)
Commodities	55,303	77,010	59,750	17,260
Capital outlay	64,047	3,825	8,000	(4,175)
Miscellaneous	11,175	8,956	8,600	356
Travel expense	4,222	4,857	4,000	857
Uniform allowance	6,431	6,380	6,300	80
Transfer out - Equipment Reserve Fund	181,230	193,358	193,358	-
Total Fire Department	<u>1,413,497</u>	<u>1,400,946</u>	<u>1,416,805</u>	<u>(15,859)</u>
Street Department -				
Transfer out - Consolidated Street and Highway Fund	775,000	500,000	500,000	-
Total Expenditures	<u>7,897,840</u>	<u>7,957,011</u>	<u>\$ 10,984,890</u>	<u>\$ (3,027,879)</u>
Receipts over (under) Expenditures	711,353	215,804		
Unencumbered Cash, Beginning of Year	<u>3,234,406</u>	<u>3,945,759</u>		
Unencumbered Cash, End of Year	<u>\$ 3,945,759</u>	<u>\$ 4,161,563</u>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDANIMAL SHELTER FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts:				
Dog tags, impounds, adoption fees	\$ 11,652	\$ 9,039	\$ 12,500	\$ (3,461)
Animal cremations	11,255	12,510	9,000	3,510
Interest received	49	31	200	(169)
Gifts and donations	-	1,782	-	1,782
Reimbursed expenditures	-	1,120	-	1,120
Transfer in - General Operating Fund	50,000	90,000	90,000	-
<b>Total Receipts</b>	<b>72,956</b>	<b>114,482</b>	<b>\$ 111,700</b>	<b>\$ 2,782</b>
Expenditures:				
Personal services	90,947	87,021	\$ 94,002	\$ (6,981)
Contractual services	37,515	31,405	29,800	1,605
Commodities	10,003	12,311	13,700	(1,389)
Capital outlay	2,474	-	3,500	(3,500)
Refunds	4,340	4,360	5,000	(640)
Travel expense	1,001	760	1,000	(240)
Future improvements	-	-	75,941	(75,941)
Miscellaneous	713	790	1,700	(910)
Transfer out - Equipment Reserve Fund	2,700	2,975	2,975	-
<b>Total Expenditures</b>	<b>149,693</b>	<b>139,622</b>	<b>\$ 227,618</b>	<b>\$ (87,996)</b>
Receipts over (under) Expenditures	(76,737)	(25,140)		
Unencumbered Cash, Beginning of Year	200,069	123,332		
Unencumbered Cash, End of Year	\$ 123,332	\$ 98,192		

CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUND

CONSOLIDATED STREET AND HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts:				
State of Kansas - gas tax	\$ 345,482	\$ 341,157	\$ 364,890	\$ (23,733)
State of Kansas - connecting links	47,334	47,367	42,000	5,367
Reimbursed expenditures	176,376	112,814	145,000	(32,186)
City retail sales tax	1,144,885	1,414,245	1,300,000	114,245
Transfer in - General Operating Fund	775,000	500,000	500,000	-
<b>Total Receipts</b>	<b>2,489,077</b>	<b>2,415,583</b>	<b>\$ 2,351,890</b>	<b>\$ 63,693</b>
Expenditures:				
Personal services	338,568	344,786	\$ 392,211	\$ (47,425)
Contractual services	999,884	1,165,598	1,578,910	(413,312)
Commodities	236,669	200,917	233,075	(32,158)
Capital outlay	7,105	15,882	1,100	14,782
Travel expense	1,427	2,774	3,650	(876)
Miscellaneous	1,462	578	2,450	(1,872)
Sidewalk (ADA) improvements	-	5,384	-	5,384
Infrastructure improvements	-	-	882,019	(882,019)
Transfers out -				
Capital Improvement Fund	400,000	-	-	-
Equipment Reserve Fund	149,665	140,917	98,642	42,275
<b>Total Expenditures</b>	<b>2,134,780</b>	<b>1,876,836</b>	<b>\$ 3,192,057</b>	<b>\$ (1,315,221)</b>
Receipts over (under) Expenditures	354,297	538,747		
Unencumbered Cash, Beginning of Year	799,731	1,154,028		
Unencumbered Cash, End of Year	<b>\$ 1,154,028</b>	<b>\$ 1,692,775</b>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDEMPLOYEE BENEFITS CONTRIBUTION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts:				
Ad valorem property tax	\$ 1,518,809	\$ 1,450,928	\$ 1,471,285	\$ (20,357)
Back tax collections	16,466	12,784	-	12,784
Motor vehicle tax	183,080	180,918	183,008	(2,090)
Recreational vehicle tax	3,122	2,927	3,263	(336)
MVL excise tax	348	284	381	(97)
Heavy truck tax	1,400	1,674	1,563	111
Matching funds	4,968	4,921	-	4,921
Reimbursed expenditures	91,966	118,641	-	118,641
Payroll matching - Board of Public Utilities	2,018,598	2,108,922	-	2,108,922
<b>Total Receipts</b>	<b>3,838,757</b>	<b>3,881,999</b>	<b>\$ 1,659,500</b>	<b>\$ 2,222,499</b>
Expenditures Subject to Budget:				
Insurance administrator	753,749	804,620	\$ 1,082,390	\$ (277,770)
Social Security - payment to Federal	354,685	357,601	381,462	(23,861)
KPERS - payment to State	171,500	185,734	194,170	(8,436)
Workers' Compensation - premium	115,004	125,223	132,400	(7,177)
Unemployment Compensation - payment to State	9,576	9,803	7,476	2,327
Kansas Policemen's and Firemen's Retirement - payment to State	343,683	387,369	439,676	(52,307)
Miscellaneous	-	546	-	546
<b>Total Expenditures Subject to Budget</b>	<b>1,748,197</b>	<b>1,870,896</b>	<b>\$ 2,237,574</b>	<b>\$ (366,678)</b>
Expenditures Not Subject to Budget:				
Reimbursements	2,018,598	2,108,904		
<b>Total Expenditures</b>	<b>3,766,795</b>	<b>3,979,800</b>		
Receipts over (under) Expenditures	71,962	(97,801)		
Unencumbered Cash, Beginning of Year	984,291	1,056,253		
Unencumbered Cash, End of Year	\$ 1,056,253	\$ 958,452		



**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**FORFEITED PROPERTY FUND - POLICE DEPARTMENT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<u>2011</u>	<u>2012</u>
Receipts:		
Forfeited property funds	\$ 4,659	\$ 4,683
Expenditures:		
Drug enforcement	<u>1,273</u>	<u>1,664</u>
Receipts over (under) Expenditures	3,386	3,019
Unencumbered Cash, Beginning of Year	<u>6,833</u>	<u>10,219</u>
Unencumbered Cash, End of Year	<u>\$ 10,219</u>	<u>\$ 13,238</u>

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDINDUSTRIAL DEVELOPMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts:				
Ad valorem property tax	\$ 29,357	\$ 29,627	\$ 30,000	\$ (373)
Back tax collections	379	257	-	257
Motor vehicle tax	3,528	3,489	3,532	(43)
Recreational vehicle tax	60	56	63	(7)
MVL excise tax	7	5	7	(2)
Heavy truck tax	26	32	30	2
Appropriation - McPherson County	29,755	16,871	22,500	(5,629)
Refund of funds appropriated to McPherson Industrial Development Corporation	7,500	-	-	-
<b>Total Receipts</b>	<b>70,612</b>	<b>50,337</b>	<b>\$ 56,132</b>	<b>\$ (5,795)</b>
Expenditures:				
Contractual services	51,000	61,000	\$ 51,350	\$ 9,650
Travel expense	-	-	8,000	(8,000)
Industrial prospect development	-	25,000	20,000	5,000
Land purchases	-	-	354,902	(354,902)
Appropriation - Industrial Employee Marketing	-	-	7,500	(7,500)
<b>Total Expenditures</b>	<b>51,000</b>	<b>86,000</b>	<b>\$ 441,752</b>	<b>\$ (355,752)</b>
Receipts over (under) Expenditures	19,612	(35,663)		
Unencumbered Cash, Beginning of Year	416,221	435,833		
Unencumbered Cash, End of Year	\$ 435,833	\$ 400,170		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDLIBRARY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts:				
Ad valorem property tax	\$ 532,969	\$ 551,509	\$ 559,262	\$ (7,753)
Back tax collections	6,067	4,672	5,000	(328)
Motor vehicle tax	68,644	64,399	64,227	172
Recreational vehicle tax	1,171	1,038	1,145	(107)
MVL excise tax	130	105	134	(29)
Heavy truck tax	507	632	549	83
Total Receipts	<u>609,488</u>	<u>622,355</u>	<u>\$ 630,317</u>	<u>\$ (7,962)</u>
Expenditures:				
Transfer out - Library Board - Operating Budget	<u>609,488</u>	<u>622,355</u>	<u>\$ 630,317</u>	<u>\$ (7,962)</u>
Receipts over (under) Expenditures	-	-		
Unencumbered Cash, Beginning of Year	-	-		
Unencumbered Cash, End of Year	<u>\$ -</u>	<u>\$ -</u>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDLIBRARY EMPLOYEE BENEFITS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts:				
Ad valorem property tax	\$ 102,204	\$ 115,140	\$ 116,740	\$ (1,600)
Back tax collections	958	853	1,000	(147)
Motor vehicle tax	9,639	11,605	12,310	(705)
Recreational vehicle tax	164	190	219	(29)
MVL excise tax	19	16	26	(10)
Heavy truck tax	85	85	105	(20)
Total Receipts	<u>113,069</u>	<u>127,889</u>	<u>\$ 130,400</u>	<u>\$ (2,511)</u>
Expenditures:				
Transfer out - Library Board - Employee Benefits	<u>113,069</u>	<u>127,889</u>	<u>\$ 130,400</u>	<u>\$ (2,511)</u>
Receipts over (under) Expenditures	-	-		
Unencumbered Cash, Beginning of Year	-	-		
Unencumbered Cash, End of Year	<u>\$ -</u>	<u>\$ -</u>		

**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**MCPHERSON LANDFILL IMPROVEMENT CORPORATION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<u>2011</u>	<u>2012</u>
Receipts:		
Interest received	\$ 4	\$ 3
Expenditures:		
Filing fees	<u>40</u>	<u>40</u>
Receipts over (under) Expenditures	(36)	(37)
Unencumbered Cash, Beginning of Year	<u>2,515</u>	<u>2,479</u>
Unencumbered Cash, End of Year	<u>\$ 2,479</u>	<u>\$ 2,442</u>

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDMUNICIPAL BUILDING FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Rent	\$ 9,410	\$ 2,100	\$ -	\$ 2,100
Interest received	52	41	50	(9)
Reimbursed expenditures	4,491	7,430	-	7,430
Transfer in - General Operating Fund	60,000	60,000	100,000	(40,000)
	<u>73,953</u>	<u>69,571</u>	<u>\$ 100,050</u>	<u>\$ (30,479)</u>
Total Receipts				
Expenditures:				
Contractual services	57,965	56,265	\$ 111,605	\$ (55,340)
Commodities	4,910	16,352	3,100	13,252
Capital outlay	-	21,981	114,500	(92,519)
Maintenance reserve	-	-	6,286	(6,286)
Board meetings	260	-	1,000	(1,000)
Miscellaneous	36	-	-	-
	<u>63,171</u>	<u>94,598</u>	<u>\$ 236,491</u>	<u>\$ (141,893)</u>
Total Expenditures				
Receipts over (under) Expenditures	10,782	(25,027)		
Unencumbered Cash, Beginning of Year	<u>197,900</u>	<u>208,682</u>		
Unencumbered Cash, End of Year	<u>\$ 208,682</u>	<u>\$ 183,655</u>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDMUNICIPAL COURT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Receipts:		
Fines	\$ 158,754	\$ 157,762
Court cost	31,070	34,030
Supreme Court fee	717	617
Police training assessment	17,804	19,532
Drug/alcohol assessment fees	7,569	2,120
Bonds	15,306	16,014
Parking violations	1,170	1,645
Fingerprint fees	10,647	9,191
Diversion fees	5,172	3,400
Reinstatement fees	4,413	3,148
Attorney fees	18,416	20,551
Miscellaneous	1,669	5,107
	<u>272,707</u>	<u>273,117</u>
Total Receipts		
Expenditures:		
Payments to General Operating Fund	220,437	216,908
Payments to State of Kansas	23,206	22,651
Payments to Kansas Bureau of Investigation	800	1,200
Payments to McPherson County Sheriff	10,574	9,097
Bonds	9,705	5,893
Restitution	6,404	6,203
Miscellaneous	-	
Transfer out - Municipal Court ADSAP Fund	7,570	2,120
	<u>278,696</u>	<u>264,072</u>
Total Expenditures		
Receipts over (under) Expenditures	(5,989)	9,045
Unencumbered Cash, Beginning of Year	<u>31,449</u>	<u>25,460</u>
Unencumbered Cash, End of Year	<u>\$ 25,460</u>	<u>\$ 34,505</u>

**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**MUNICIPAL COURT ADSAP FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<u>2011</u>	<u>2012</u>
Receipts:		
Transfer in - Municipal Court Fund	\$ 7,570	\$ 2,120
Expenditures:		
Assessments	<u>4,860</u>	<u>135</u>
Receipts over (under) Expenditures	2,710	1,985
Unencumbered Cash, Beginning of Year	<u>17,126</u>	<u>19,836</u>
Unencumbered Cash, End of Year	<u>\$ 19,836</u>	<u>\$ 21,821</u>



## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDMUNICIPAL GOLF COURSE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

			<u>2012</u>		<u>Variance Over (Under)</u>
	<u>2011 Actual</u>	<u>Actual</u>	<u>Budget</u>		
Receipts:					
Membership fees	\$ 114,605	\$ 122,737	\$ 122,500	\$ 237	
Ten play cards and golf team fees	15,900	11,400	11,000	400	
Cart storage rental fees	48,480	44,911	45,000	(89)	
Cart rental	60,571	64,719	65,000	(281)	
Trail fees	5,290	4,411	4,500	(89)	
Driving range revenue	14,128	14,696	15,000	(304)	
Weekend green fees	70,310	73,951	74,000	(49)	
Weekday green fees	81,360	80,115	82,000	(1,885)	
Concession	25,609	28,691	29,000	(309)	
Beer sales	18,221	19,123	20,000	(877)	
Gift cards	3,928	6,739	5,000	1,739	
Pro shop sales	32,895	45,678	60,000	(14,322)	
Grinding services	455	-	-	-	
Reimbursed expenses	3,063	3,615	3,750	(135)	
Miscellaneous	640	789	1,250	(461)	
	<u>495,455</u>	<u>521,575</u>	<u>\$ 538,000</u>	<u>\$ (16,425)</u>	
Total Receipts					
Expenditures:					
Personal services	227,128	246,035	\$ 254,650	\$ (8,615)	
Contractual services	81,831	80,824	80,750	74	
Commodities	120,864	147,276	159,000	(11,724)	
Capital outlay	9,196	34,312	34,400	(88)	
Refunds	100	-	-	-	
Sales tax	10,660	12,022	13,500	(1,478)	
Travel expense	2,550	3,687	3,500	187	
Membership discount	150	7,875	8,000	(125)	
Credit card fees	5,192	5,271	5,500	(229)	
Gift certificates redeemed	2,285	4,615	5,000	(385)	
Miscellaneous	253	604	550	54	
Transfer out - Equipment Reserve Fund	27,000	21,169	21,469	(300)	
	<u>487,209</u>	<u>563,690</u>	<u>\$ 586,319</u>	<u>\$ (22,629)</u>	
Total Expenditures					
Receipts over (under) Expenditures	8,246	(42,115)			
Unencumbered Cash, Beginning of Year	<u>79,005</u>	<u>87,251</u>			
Unencumbered Cash, End of Year	<u>\$ 87,251</u>	<u>\$ 45,136</u>			

**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**OPERATION WARMTH FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<u>2011</u>	<u>2012</u>
Receipts:		
Donations	\$ 2,953	\$ 6,385
Expenditures:		
Contractual services	<u>2,837</u>	<u>5,414</u>
Receipts over (under) Expenditures	116	971
Unencumbered Cash, Beginning of Year	<u>2,859</u>	<u>2,975</u>
Unencumbered Cash, End of Year	<u>\$ 2,975</u>	<u>\$ 3,946</u>

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDSPECIAL ALCOHOL PROGRAM FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts:				
Liquor tax	\$ 29,226	\$ 30,142	\$ 29,468	\$ 674
Expenditures:				
Personal services	4,436	5,805	\$ 6,400	\$ (595)
Contractual services	9,832	17,400	20,000	(2,600)
Commodities	4,211	5,742	-	5,742
Capital outlay	-	-	73,879	(73,879)
Travel expense	-	46	1,000	(954)
Drug enforcement	-	-	9,000	(9,000)
Total Expenditures	<u>18,479</u>	<u>28,993</u>	<u>\$ 110,279</u>	<u>\$ (81,286)</u>
Receipts over (under) Expenditures	10,747	1,149		
Unencumbered Cash, Beginning of Year	<u>88,391</u>	<u>99,138</u>		
Unencumbered Cash, End of Year	<u>\$ 99,138</u>	<u>\$ 100,287</u>		

**CITY OF MCPHERSON, KANSAS**

**SPECIAL PURPOSE FUND**

**SPECIAL PARK AND RECREATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<b>2011 Actual</b>	<b>2012</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts:				
Liquor tax	\$ 29,226	\$ 30,142	\$ 29,468	\$ 674
Expenditures:				
Contractual services	31,148	30,000	\$ 30,000	\$ -
Capital outlay	-	-	60,184	(60,184)
<b>Total Expenditures</b>	<b>31,148</b>	<b>30,000</b>	<b>\$ 90,184</b>	<b>\$ (60,184)</b>
Receipts over (under) Expenditures	(1,922)	142		
Unencumbered Cash, Beginning of Year	61,897	59,975		
Unencumbered Cash, End of Year	\$ 59,975	\$ 60,117		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDSWIMMING POOL MAINTENANCE AND OPERATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u> <u>Actual</u>	<u>2012</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Swimming pool	\$ 124,812	\$ 125,424	\$ 130,000	\$ (4,576)
Concession	37,210	35,355	43,000	(7,645)
Reimbursed expenditures	1,643	11	-	11
Miscellaneous	-	834	-	834
Transfer in - General Operating Fund	<u>160,000</u>	<u>160,000</u>	<u>160,000</u>	<u>-</u>
Total Receipts	<u>323,665</u>	<u>321,624</u>	<u>\$ 333,000</u>	<u>\$ (11,376)</u>
Expenditures:				
Contractual services	308,942	239,701	\$ 353,550	\$ (113,849)
Commodities	48,786	37,940	49,200	(11,260)
Capital outlay	-	10,034	-	10,034
Miscellaneous	834	834	1,200	(366)
Refunds	177	35	1,000	(965)
Sales tax	2,714	2,729	3,500	(771)
Travel expense	400	699	2,500	(1,801)
Pool maintenance	<u>-</u>	<u>-</u>	<u>263,162</u>	<u>(263,162)</u>
Total Expenditures	<u>361,853</u>	<u>291,972</u>	<u>\$ 674,112</u>	<u>\$ (382,140)</u>
Receipts over (under) Expenditures	(38,188)	29,652		
Unencumbered Cash, Beginning of Year	<u>368,562</u>	<u>330,374</u>		
Unencumbered Cash, End of Year	<u>\$ 330,374</u>	<u>\$ 360,026</u>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDSALES TAX REVENUE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts:				
Local retail sales tax	\$ 1,396,600	\$ 1,414,245	\$ 1,500,000	\$ (85,755)
Interest received	51	-	-	-
Total Receipts	<u>1,396,651</u>	<u>1,414,245</u>	<u>\$ 1,500,000</u>	<u>\$ (85,755)</u>
Expenditures:				
Note principal	240,000	-	\$ -	\$ -
Interest coupons	1,620	-	-	-
McPherson Opera House	819,661	1,414,245	1,500,000	(85,755)
Transfer out - General Operating Fund	<u>672,705</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,733,986</u>	<u>1,414,245</u>	<u>\$ 1,500,000</u>	<u>\$ (85,755)</u>
Receipts over (under) Expenditures	(337,335)	-		
Unencumbered Cash, Beginning of Year	<u>337,335</u>	<u>-</u>		
Unencumbered Cash, End of Year	<u>\$ -</u>	<u>\$ -</u>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDTOURISM AND CONVENTION PROMOTION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts:				
State of Kansas - guest tax	\$ 259,016	\$ 236,372	\$ 222,000	\$ 14,372
Booth and registration fees	-	2,642	-	2,642
Reimbursed expenditures	1,468	1,637	3,000	(1,363)
Trolley revenue	5,994	5,698	5,800	(102)
Grants	-	9,205	-	9,205
Gifts	7,450	2,686	10,000	(7,314)
Miscellaneous	562	1,205	-	1,205
<b>Total Receipts</b>	<b>274,490</b>	<b>259,445</b>	<b>\$ 240,800</b>	<b>\$ 18,645</b>
Expenditures:				
Personal services	62,830	74,078	\$ 71,844	\$ 2,234
Contractual services	64,682	81,062	58,367	22,695
Commodities	76,768	71,027	78,500	(7,473)
Capital outlay	2,457	1,972	2,000	(28)
Refunds	35	170	200	(30)
Travel expense	9,501	9,835	14,500	(4,665)
Capital outlay - trolley replacement	-	-	145,367	(145,367)
Grant expenditures	22,961	26,569	26,000	569
Miscellaneous	692	170	220	(50)
<b>Total Expenditures</b>	<b>239,926</b>	<b>264,883</b>	<b>\$ 396,998</b>	<b>\$ (132,115)</b>
Receipts over (under) Expenditures	34,564	(5,438)		
Unencumbered Cash, Beginning of Year	173,324	207,888		
Unencumbered Cash, End of Year	<u>\$ 207,888</u>	<u>\$ 202,450</u>		

## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDHEALTH SELF-INSURANCE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Receipts:		
Interest received	\$ 10,084	\$ 6,412
Miscellaneous	323	68
Transfers in - various funds	1,815,613	2,004,446
Reimbursements	<u>6,391</u>	<u>14,335</u>
Total Receipts	<u>1,832,411</u>	<u>2,025,261</u>
Expenditures:		
Cost of insurance	295,474	304,125
Claims paid	1,433,010	1,530,525
Administrative fees	104,494	80,749
Reimbursements	<u>19,584</u>	<u>4,849</u>
Total Expenditures	<u>1,852,562</u>	<u>1,920,248</u>
Receipts over (under) Expenditures	(20,151)	105,013
Unencumbered Cash, Beginning of Year	<u>1,091,203</u>	<u>1,071,052</u>
Unencumbered Cash, End of Year	<u>\$ 1,071,052</u>	<u>\$ 1,176,065</u>



## CITY OF MCPHERSON, KANSAS

SPECIAL PURPOSE FUNDWORKER'S COMPENSATION SELF-INSURANCE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Receipts:		
Interest received	\$ 8,330	\$ 4,593
Reimbursement	-	86,647
Transfer in - various funds	<u>219,012</u>	<u>226,070</u>
Total Receipts	<u>227,342</u>	<u>317,310</u>
Expenditures:		
Cost of insurance	177,882	380,761
Claims paid	15,043	17,667
Miscellaneous	<u>453</u>	<u>1,406</u>
Total Expenditures	<u>193,378</u>	<u>399,834</u>
Receipts over (under) Expenditures	33,964	(82,524)
Unencumbered Cash, Beginning of Year	<u>816,480</u>	<u>850,444</u>
Unencumbered Cash, End of Year	<u>\$ 850,444</u>	<u>\$ 767,920</u>

## CITY OF MCPHERSON, KANSAS

BOND AND INTEREST FUNDBOND AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts:				
Ad valorem property tax	\$ 685,413	\$ 693,139	\$ 702,810	\$ (9,671)
Back tax collections	7,829	5,981	-	5,981
Motor vehicle tax	88,260	83,505	82,550	955
Recreational vehicle tax	1,513	1,343	1,472	(129)
MVL excise tax	157	139	172	(33)
Heavy truck tax	509	848	705	143
Special assessments	464,490	376,954	380,000	(3,046)
Bond proceeds	1,981,025	-	-	-
Accrued interest	3,343	-	-	-
Transfers in - Wastewater System Maintenance and Operation Fund	181,790	207,720	207,720	-
<b>Total Receipts</b>	<b>3,414,329</b>	<b>1,369,629</b>	<b>\$ 1,375,429</b>	<b>\$ (5,800)</b>
Expenditures:				
Bond principal	1,070,000	1,160,000	\$ 1,160,000	\$ -
Interest coupons	467,772	448,238	448,238	-
Commission and postage	10,510	-	300	(300)
Special assessments delinquencies	-	-	956,754	(956,754)
<b>Total Expenditures Subject to Budget</b>	<b>1,548,282</b>	<b>1,608,238</b>	<b>\$ 2,565,292</b>	<b>\$ (957,054)</b>
Expenditures Not Subject to Budget:				
Bond proceeds	1,981,025	-		
<b>Total Expenditures</b>	<b>3,529,307</b>	<b>1,608,238</b>		
Receipts over (under) Expenditures	(114,978)	(238,609)		
Unencumbered Cash, Beginning of Year	1,239,283	1,124,305		
Unencumbered Cash, End of Year	\$ 1,124,305	\$ 885,696		

**CITY OF MCPHERSON, KANSAS**

**CAPITAL PROJECTS FUND**

**CAPITAL IMPROVEMENT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<u>2011</u>	<u>2012</u>
Receipts:		
Ad valorem property tax	\$ 48,772	\$ 48,336
Back tax collections	968	1,592
Motor vehicle tax	12,275	7,001
Recreational vehicle tax	209	108
MVL excise tax	24	16
Heavy truck tax	96	111
Bond proceeds	1,034,051	340,000
Temporary note proceeds	375,000	435,000
Interest received	572	825
Appropriation - Federal and State	44	-
Developer's share	416,768	570,244
Transfers in -		
Consolidated Street and Highway Fund	400,000	-
<b>Total Receipts</b>	<u>2,288,779</u>	<u>1,403,233</u>
Expenditures:		
Capital Projects -		
Maxwell Street Reconstruction	193,008	-
Foxfire SSD #188	144,275	116,386
Foxfire Paving Phase III	462,057	331,247
Certainttd/Oxford Point Drainage Improvements	26,773	27,279
First Street Design	75,775	-
Veranda SSD #190	-	146,239
Veranda Paving	-	306,032
Barnstormers West Field SSD #191	-	2,807
Barnstormers West Field Paving	-	9,508
Front Porch/Welcome sign	-	25,720
<b>Total Expenditures</b>	<u>901,888</u>	<u>965,218</u>
Receipts over (under) Expenditures	1,386,891	438,015
Unencumbered Cash, Beginning of Year	<u>1,630,890</u>	<u>3,017,781</u>
Unencumbered Cash, End of Year	<u>\$ 3,017,781</u>	<u>\$ 3,455,796</u>

**CITY OF MCPHERSON, KANSAS**

**CAPITAL PROJECTS FUND**

**EQUIPMENT RESERVE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<u>2011</u>	<u>2012</u>
Receipts:		
Interest received	\$ 248	\$ 382
Reimbursed expenditures	191,856	120,000
Transfers in -		
General Operating Fund	323,450	352,795
Municipal Golf Course Fund	27,000	21,169
Animal Shelter Fund	2,700	2,975
Consolidated Street and Highway Fund	<u>149,665</u>	<u>140,917</u>
 Total Receipts	 <u>694,919</u>	 <u>638,238</u>
Expenditures:		
Capital outlay	300,094	158,306
Aerial platform truck lease	<u>108,462</u>	<u>108,462</u>
 Total Expenditures	 <u>408,556</u>	 <u>266,768</u>
Receipts over (under) Expenditures	286,363	371,470
Unencumbered Cash, Beginning of Year	<u>975,936</u>	<u>1,262,299</u>
Unencumbered Cash, End of Year	<u>\$ 1,262,299</u>	<u>\$ 1,633,769</u>

## CITY OF MCPHERSON, KANSAS

BUSINESS FUNDELECTRIC UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Receipts:		
User fees	\$ 43,349,248	\$ 44,624,151
Sales to interconnection	3,457,085	3,646,487
Bond proceeds	5,445,000	-
Interest received	111,029	56,068
Street lighting	195,163	179,814
Merchandising, jobbing and contract work	113,669	348,236
Refuse collection and sewer service fees	65,141	59,227
Sale of KS historical tax credits	-	1,008,454
Penalties and late charge interest	54,604	61,019
Sales tax	609,708	662,150
Meter deposits	61,073	60,797
Proceeds from sale of equipment	23,095	-
Farm income	7,165	4,408
Total Receipts	<u>53,491,980</u>	<u>50,710,811</u>
Expenditures:		
Purchased power	32,205,317	33,510,708
Fuel	438,228	669,319
Distribution and transmission	3,822,856	4,051,506
Production	2,294,854	2,298,348
Capital outlay	73,930	1,310,504
Debt service	14,209,380	717,028
Administrative and general	1,906,854	1,794,346
Merchandising	37,430	83,592
Farm expenses	9,980	7,875
Meter deposits	57,880	106,017
Sales tax	609,708	662,150
Transfer out - General Operating Fund - In lieu of taxes	<u>1,522,000</u>	<u>1,550,000</u>
Total Expenditures	<u>57,188,417</u>	<u>46,761,393</u>
Receipts over (under) Expenditures	<u>(3,696,437)</u>	<u>3,949,418</u>
Unencumbered Cash, Beginning of Year	<u>18,992,982</u>	<u>15,296,545</u>
Unencumbered Cash, End of Year	<u>\$ 15,296,545</u>	<u>\$ 19,245,963</u>

**CITY OF MCPHERSON, KANSAS**

**BUSINESS FUND**

**SEWER RECOVERY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<u>2011 Actual</u>	<u>2012</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Sewer recovery fee	\$ 9,213	\$ 26,675	\$ <u>30,000</u>	\$ <u>(3,325)</u>
Expenditures:				
Capital outlay	-	-	\$ <u>353,856</u>	\$ <u>(353,856)</u>
Receipts over (under) Expenditures	9,213	26,675		
Unencumbered Cash, Beginning of Year	<u>293,858</u>	<u>303,071</u>		
Unencumbered Cash, End of Year	\$ <u>303,071</u>	\$ <u>329,746</u>		

## CITY OF MCPHERSON, KANSAS

BUSINESS FUNDSOLID WASTE COLLECTION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts:				
Refuse collections	\$ 734,695	\$ 765,543	\$ 700,000	\$ 65,543
Landfill closure fee	73,443	61,889	90,000	(28,111)
Waste tags	30	5	-	5
Total Receipts	<u>808,168</u>	<u>827,437</u>	<u>\$ 790,000</u>	<u>\$ 37,437</u>
Expenditures:				
Contractual services	678,525	709,467	\$ 712,750	\$ (3,283)
Landfill mitigation	-	-	1,051,338	(1,051,338)
Miscellaneous	3	3	1,600	(1,597)
Transfers out - General Operating Fund	50,000	50,000	50,000	-
Total Expenditures	<u>728,528</u>	<u>759,470</u>	<u>\$ 1,815,688</u>	<u>\$ (1,056,218)</u>
Receipts over (under) Expenditures	79,640	67,967		
Unencumbered Cash, Beginning of Year	<u>948,209</u>	<u>1,027,849</u>		
Unencumbered Cash, End of Year	<u>\$ 1,027,849</u>	<u>\$ 1,095,816</u>		

## CITY OF MCPHERSON, KANSAS

BUSINESS FUNDWASTEWATER SYSTEM MAINTENANCE AND OPERATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts:				
Sewer service charges	\$ 1,558,516	\$ 1,570,899	\$ 1,522,500	\$ 48,399
Sale of grain, equipment and supplies	52,582	84,997	25,000	59,997
Rent	500	1,221	500	721
Reimbursements	551	17	-	17
Reimbursements - KDHE Revolving Loan	17,500	-	-	-
Miscellaneous	652	3,172	3,500	(328)
Total Receipts	<u>1,630,301</u>	<u>1,660,306</u>	<u>\$ 1,551,500</u>	<u>\$ 108,806</u>
Expenditures:				
Personal services	260,042	246,782	\$ 266,372	\$ (19,590)
Contractual services	473,820	538,538	764,857	(226,319)
Commodities	79,176	78,890	98,950	(20,060)
Capital outlay	3,886	20,223	2,476,648	(2,456,425)
Travel expense	4,870	1,367	5,500	(4,133)
Miscellaneous	1,651	223	4,900	(4,677)
Appropriations:				-
KDHE, RLF Main Street	73,157	73,157	73,157	-
KDHE, UV Project	75,551	75,551	75,551	-
Transfers out -				-
General Operating Fund	60,000	60,000	60,000	-
Bond and Interest Fund	181,790	207,720	207,720	-
Total Expenditures	<u>1,213,943</u>	<u>1,302,451</u>	<u>\$ 4,033,655</u>	<u>\$ (2,731,204)</u>
Receipts over (under) Expenditures	416,358	357,855		
Unencumbered Cash, Beginning of Year	<u>2,716,656</u>	<u>3,133,014</u>		
Unencumbered Cash, End of Year	<u>\$ 3,133,014</u>	<u>\$ 3,490,869</u>		



## CITY OF MCPHERSON, KANSAS

BUSINESS FUNDWASTEWATER SYSTEM SURPLUS FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011 Actual	2012		Variance Over (Under)
		Actual	Budget	
Receipts:				
Interest received	\$ 7,750	\$ 3,691	\$ 5,000	\$ (1,309)
Sewer service fee	639,015	661,000	639,000	22,000
Total Receipts	<u>646,765</u>	<u>664,691</u>	<u>\$ 644,000</u>	<u>\$ 20,691</u>
Expenditures:				
Appropriation:				
KDHE, WWT plant improvement	761,929	728,853	\$ 728,853	\$ -
Contingency for future loan payments	-	-	1,113,405	(1,113,405)
Total Expenditures	<u>761,929</u>	<u>728,853</u>	<u>\$ 1,842,258</u>	<u>\$ (1,113,405)</u>
Receipts over (under) Expenditures	(115,164)	(64,162)		
Unencumbered Cash, Beginning of Year	<u>1,316,187</u>	<u>1,201,023</u>		
Unencumbered Cash, End of Year	<u>\$ 1,201,023</u>	<u>\$ 1,136,861</u>		

## CITY OF MCPHERSON, KANSAS

BUSINESS FUNDWATER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>
Receipts:		
Sale of water	\$ 3,732,808	\$ 3,569,157
Interest received	67,154	46,247
Farm income	64,624	64,624
Merchandising, jobbing and contract work	69,109	73,875
Sale of KS historical tax credits	-	252,113
Refuse collection and sewer service fees	14,752	14,809
Water protection fees	49,624	46,368
Water meter advances	15,413	90,282
Sales tax	92,460	89,446
Proceeds from sale of bonds	-	11,085,000
	<u>4,105,944</u>	<u>15,331,921</u>
Total Receipts		
Expenditures:		
Production	541,454	773,972
Distribution and transmission	855,884	829,890
Administrative and general	414,784	457,002
Capital outlay	1,251,094	512,479
Farm expenses	5,350	5,760
Merchandising	9,638	20,159
Debt service	1,028,612	12,102,426
Water protection fees	49,239	47,523
Sales tax	92,460	89,446
Transfer out - General Operating Fund - In lieu of taxes	80,300	76,500
	<u>4,328,815</u>	<u>14,915,157</u>
Total Expenditures		
Receipts over (under) Expenditures	(222,871)	416,764
Unencumbered Cash, Beginning of Year	<u>8,442,567</u>	<u>8,219,696</u>
Unencumbered Cash, End of Year	<u>\$ 8,219,696</u>	<u>\$ 8,636,460</u>

**CITY OF MCPHERSON, KANSAS**

**TRUST FUND**

**SALTHOUSE-BROADWAY CEMETERY TRUST FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<u>2011</u>	<u>2012</u>
Receipts:		
Interest received	\$ 771	\$ 463
Expenditures:		
Contractual services	3,434	3,500
Commodities	<u>66</u>	<u>-</u>
Total Expenditures	<u>3,500</u>	<u>3,500</u>
Receipts over (under) Expenditures	(2,729)	(3,037)
Unencumbered Cash, Beginning of Year	<u>58,357</u>	<u>55,628</u>
Unencumbered Cash, End of Year	<u>\$ 55,628</u>	<u>\$ 52,591</u>

**CITY OF MCPHERSON, KANSAS**

**TRUST FUND**

**CEMETERY ENDOWMENT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<u>2011</u>	<u>2012</u>
Receipts:		
Sale of lots and spaces	\$ 9,041	\$ 7,813
Expenditures		
Transfer to General Operating Fund	<u>-</u>	<u>217,000</u>
Receipts over (under) Expenditures	9,041	(209,187)
Unencumbered Cash, Beginning of Year	<u>261,923</u>	<u>270,964</u>
Unencumbered Cash, End of Year	<u>\$ 270,964</u>	<u>\$ 61,777</u>

**CITY OF MCPHERSON, KANSAS**

**TRUST FUND**

**MUSEUM BUILDING AND ENDOWMENT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended December 31, 2012**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	<u>2011</u>	<u>2012</u>
Receipts:		
Interest received	\$ 1,403	\$ 2,074
Expenditures	<u>-</u>	<u>-</u>
Receipts over (under) Expenditures	1,403	2,074
Unencumbered Cash, Beginning of Year	<u>224,522</u>	<u>225,925</u>
Unencumbered Cash, End of Year	<u>\$ 225,925</u>	<u>\$ 227,999</u>

CITY OF MCPHERSON, KANSAS

TRUST FUND

POLICE BENEFIT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2012

	<u>2012</u>
Receipts	\$ <u>-</u>
Expenditures:	
Gifts to injured/sick officers	600
Gifts for retired personnel	160
Memorials	100
Office supplies	74
Meals and food supplies	<u>113</u>
Total Expenditures	<u>1,047</u>
Receipts over (under) Expenditures	(1,047)
Unencumbered Cash, Beginning of Year	<u>16,114</u>
Unencumbered Cash, End of Year	<u>\$ 15,067</u>

## CITY OF MCPHERSON, KANSAS

TRUST FUNDFIREFIGHTERS BENEFIT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2012</u>
Receipts:	
Firefighter conference	\$ 26,852
Education	582
MDA fundraiser	2,967
Off duty apparel	1,104
Pop machine sales	476
Donations	<u>1,200</u>
Total Cash Receipts	<u>33,181</u>
Expenditures:	
Firefighter conference	21,161
Education	582
MDA fundraiser	3,000
Off duty apparel	1,247
Pop machine sales	275
Training expense	616
Gifts	<u>58</u>
Total Expenditures	<u>26,939</u>
Receipts over (under) Expenditures	6,242
Unencumbered Cash, Beginning of Year	<u>3,593</u>
Unencumbered Cash, End of Year	<u>\$ 9,835</u>

CITY OF MCPHERSON, KANSAS

RELATED MUNICIPAL ENTITY

LIBRARY BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Capital Improve- ment	Endow- ment	General	Operating Budget	Employee Benefits	Totals	
						2012	2011
<b>Receipts:</b>							
Interest received	\$ 414	\$ 2,071	\$ 50	\$ 406	\$ -	\$ 2,941	\$ 2,559
Fines and fees	-	-	15,840	-	-	15,840	13,653
Gifts	524	1,955	5,692	-	-	8,171	20,557
Sales	-	-	1,453	-	-	1,453	906
State of Kansas	-	-	-	5,603	-	5,603	6,547
Net return on investment - trust	-	3,890	-	-	-	3,890	2,930
South Central Kansas Library System	-	-	-	34,180	-	34,180	29,016
Reimbursements	-	-	3,211	354	-	3,565	3,209
Miscellaneous	150	-	3,471	-	-	3,621	390
Transfers in -							
Endowment	-	-	-	8,500	-	8,500	9,300
General	-	-	-	20,443	-	20,443	15,000
Operating Budget	55,000	-	-	-	-	55,000	30,000
Library Fund	-	-	-	622,355	127,889	750,244	722,557
<b>Total Receipts</b>	<b>56,088</b>	<b>7,916</b>	<b>29,717</b>	<b>691,841</b>	<b>127,889</b>	<b>913,451</b>	<b>856,624</b>
<b>Expenditures:</b>							
Personal services	-	-	-	418,040	-	418,040	396,160
Contractual services	7,028	-	690	128,505	116,860	253,083	241,867
Commodities	23,558	-	435	107,380	-	131,373	131,725
Capital outlay	-	-	-	1,638	-	1,638	327
Reimbursements	-	-	-	2,641	-	2,641	1,886
Miscellaneous and refunds	35	-	2,568	3,425	-	6,028	4,157
Grant disbursements/gift expense	-	-	8,988	-	-	8,988	1,862
Trust/other fees	-	1,533	-	-	-	1,533	1,531
Transfers out -							
Capital Improvement	-	-	-	55,000	-	55,000	30,000
Operating Budget	-	8,500	20,000	-	-	28,500	24,300
<b>Total Expenditures</b>	<b>30,621</b>	<b>10,033</b>	<b>32,681</b>	<b>716,629</b>	<b>116,860</b>	<b>906,824</b>	<b>833,815</b>
Receipts over (under) Expenditures	25,467	(2,117)	(2,964)	(24,788)	11,029	6,627	22,809
Unencumbered Cash, Beginning of Year	112,991	203,452	19,174	89,065	24,870	449,552	426,743
Unencumbered Cash, End of Year	\$ 138,458	\$ 201,335	\$ 16,210	\$ 64,277	\$ 35,899	\$ 456,179	\$ 449,552