

**CITY OF BROOKVILLE, KANSAS**  
**FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

**CITY OF BROOKVILLE, KANSAS  
CITY OF THE THIRD CLASS  
For The Year Ended December 31, 2011**

Ralph Johnson, Mayor

**CITY COUNCIL**

Wes Woodson

James Lange

Theresa Morrical

Joe Wright

Merle Walker

**CITY OFFICERS**

Kay Vanderbilt, Clerk

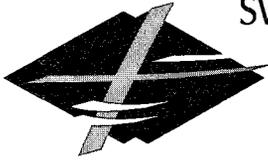
Greg Bengston, Attorney

Gary Edgerton, Treasurer

**CITY OF BROOKVILLE, KANSAS**  
**FINANCIAL STATEMENT**  
**For the Year Ended December 31, 2011**

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council  
City of Brookville, Kansas 67425

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of the City of Brookville, as of and for the year ended December 31, 2011. This financial statement is the responsibility of the City's management. 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 Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the City of Brookville has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, as presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding 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 Brookville as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

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 Brookville as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the 2011 financial statement as a whole. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and expenditures-agency funds (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 2011 financial statement. Such information is the responsibility of management and the 2011 supplementary information was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 information has been subjected to the auditing procedures applied in the audit of the 2011 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 financial statement or to the 2011 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 2011 financial statement as a whole.

Swindoll, Janzen, Hawk & Loyd, LLC

Certified Public Accountants

September 7, 2012

## CITY OF BROOKVILLE, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

For the Year Ended December 31, 2011

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

	<u>Beginning Unencum- bered Cash Balance</u>	<u>Prior Year Canceled Encum- brances</u>	<u>Cash Receipts</u>	<u>Expendi- tures</u>	<u>Ending Un- encumbered Cash Balance</u>	<u>Add: Encum- brances and Accounts Payable</u>	<u>Ending Cash Balance</u>
GENERAL FUND	\$ 40,550	\$ -	\$ 64,843	\$ 65,889	\$ 39,504	\$ -	\$ 39,504
SPECIAL REVENUE FUNDS							
Special Parks and Recreation Fund	967	-	-	-	967	-	967
Special Highway Fund	36,252	-	7,849	357	43,744	-	43,744
Total Special Revenue Funds	37,219	-	7,849	357	44,711	-	44,711
CAPITAL PROJECT FUND							
Water Project Fund	90	-	-	90	-	-	-
ENTERPRISE FUNDS							
Water Fund	4,833	-	80,267	81,259	3,841	-	3,841
Sewer Fund	21,052	-	40,970	36,366	25,656	-	25,656
Sewer Replacement Fund	3,600	-	-	676	2,924	-	2,924
Total Enterprise Funds	29,485	-	121,237	118,301	32,421	-	32,421
Total Reporting Entity (Excluding Agency Funds)	\$ 107,344	\$ -	\$ 193,929	\$ 184,637	\$ 116,636	\$ -	\$ 116,636
COMPOSITION OF CASH							
Checking Account - Sunflower Bank							\$ 46,216
Savings Account - SICU							302
Certificates of Deposit - SICU							70,118
Total Cash							116,636
Less Agency Fund per Schedule 3							-
Total Reporting Entity (Excluding Agency Fund)							\$ 116,636

# CITY OF BROOKVILLE, KANSAS

## NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2011

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### ***(a) Reporting Entity***

The City of Brookville is a municipal corporation governed by an elected mayor and an elected five-member council. The financial statement present the City of Brookville, Kansas. The City does not have any component units.

#### ***(b) Basis of Presentation - Fund Accounting***

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for separately. Funds are classified into three categories: governmental, proprietary and fiduciary. Within each of these three categories there are one or more fund types. The City uses the following fund types:

##### **Governmental Fund Types**

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

**General Fund** - This fund is established to account for resources devoted to financing the general services that the City performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the City are included in this fund. This fund is charged with all costs of operating the government for which a separate fund has not been established.

**Special Revenue Funds** - These funds are established to account for the proceeds of specific revenue sources other than special assessments, private purpose trusts or major capital projects that are legally restricted to expenditures for specified purposes.

**Capital Project Funds** - These funds account for financial resources to be used for the acquisition or construction of major capital facilities which are not financed by Proprietary and Permanent Funds.

##### **Proprietary Fund Types**

These funds account for operations that are self-supporting through user charges. The funds included in this category are Enterprise Funds and Internal Service Funds.

**Enterprise Funds** - These funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

##### **Fiduciary Fund Types**

These funds account for assets held by the City as a trustee or agent for individuals, private organizations and other units of governments. These funds are as follows:

**Agency Funds** - These funds are used to account for assets received for, held for, and disbursed to individuals, other State and Local Government unit funds or other governmental or private sector organizations.

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

### ***(c) Statutory Basis of Accounting***

The statutory basis of accounting, as used in the preparation of this statutory basis financial statement, is designed to demonstrate compliance with the cash basis and budget laws the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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 statutory basis of accounting.

### ***(d) Departure from Accounting Principles Generally Accepted in the United States of America***

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, expenditures, cash and unencumbered cash balances and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable and reservations of fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings and equipment owned by the City are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statement.

### ***(e) Budgetary Information***

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Revenue Funds (unless specifically exempted by statute), Debt Service Funds and Enterprise 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 1.
2. Publication in local newspaper on or before August 5 of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

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 were no such budget amendments for 2011.

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

### ***(e) Budgetary Information (Cont.)***

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 statutory 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 budget expenditure authority lapses at year end.

A legal operating budget is not required for the Water Project Fund and the Sewer Replacement Fund.

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

## **2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### ***Compliance with Kansas Statutes***

The City has funds on deposit with a credit union which is in violation of K.S.A. 8-175.

The City does not require three signatures on checks as required by K.S.A 10-803 and K.S.A. 10-805.

## **3. DEPOSITS AND INVESTMENTS**

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

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

*Concentration of credit risk.* State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City does not have investments at December 31, 2011.

### 3. 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 at December 31, 2011.

At December 31, 2011, the City's carrying amount of deposits was \$116,636 and the bank balance was \$128,130. Of the bank balance, \$57,710 was covered by federal depository insurance and \$70,420 was covered by the National Credit Union Share Insurance Fund (see Note 2).

*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.

### 4. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2011, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>General Obligation Bonds:</b>										
Sewer Works Series 2003	4.25%	9-22-03	\$ 567,800	9-22-43	\$ 533,000	\$ -	\$ 8,000	\$ (8,000)	\$ 525,000	\$ 22,653
Water Works Series A 2007	4.13%	6-12-07	156,100	6-15-47	154,334	-	1,839	(1,839)	152,495	6,366
Water Works Series B 2007	4.13%	6-12-07	84,900	6-15-47	83,939	-	1,000	(1,000)	82,939	3,462
<b>Total Long-Term Debt</b>					<b>\$ 771,273</b>	<b>\$ -</b>	<b>\$ 10,839</b>	<b>\$ (10,839)</b>	<b>\$ 760,434</b>	<b>\$ 32,481</b>

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

	Year									
	2012	2013	2014	2015	2016	2017 to 2021	2022 to 2026	2027 and Thereafter	Total	
<b>PRINCIPAL:</b>										
<b>General Obligation Bonds:</b>										
Sewer Works Series 2003	\$ 8,000	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 54,000	\$ 66,000	\$ 362,000	\$ 525,000	
Water Works Series A 2007	1,897	1,993	2,075	2,161	2,233	12,701	15,547	113,888	152,495	
Water Works Series B 2007	1,032	1,084	1,129	1,175	1,215	6,908	8,455	61,941	82,939	
<b>Total Principal</b>	<b>10,929</b>	<b>11,077</b>	<b>12,204</b>	<b>12,336</b>	<b>12,448</b>	<b>73,609</b>	<b>90,002</b>	<b>537,829</b>	<b>760,434</b>	
<b>INTEREST:</b>										
<b>General Obligation Bonds:</b>										
Sewer Works Series 2003	22,312	21,973	21,633	21,250	20,867	98,090	85,595	153,680	445,400	
Water Works Series A 2007	6,290	6,212	6,130	6,044	5,955	28,309	25,465	58,661	143,066	
Water Works Series B 2007	3,421	3,379	3,334	3,287	3,239	15,397	13,850	31,905	77,812	
<b>Total Interest</b>	<b>32,023</b>	<b>31,564</b>	<b>31,097</b>	<b>30,581</b>	<b>30,061</b>	<b>141,796</b>	<b>124,910</b>	<b>244,246</b>	<b>666,278</b>	
<b>TOTAL PRINCIPAL AND INTEREST</b>	<b>\$ 42,952</b>	<b>\$ 42,641</b>	<b>\$ 43,301</b>	<b>\$ 42,917</b>	<b>\$ 42,509</b>	<b>\$ 215,405</b>	<b>\$ 214,912</b>	<b>\$ 782,075</b>	<b>\$ 1,426,712</b>	

## **5. CLAIMS AND JUDGMENTS**

The City desires to participate 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 September 7, 2012, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, 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 2010 to 2011 and there were no settlements that exceeded insurance coverage in the past three years.

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

## **6. SUBSEQUENT EVENTS**

Management has evaluated the effects of the financial statement of subsequent events occurring through September 7, 2012 which is the date at which the financial statement was available to be issued.

**CITY OF BROOKVILLE, KANSAS**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**(Budgeted Funds Only)**

**For the Year Ended December 31, 2011**

	<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 - Favorable (Unfavorable)</u>
GENERAL FUND	\$ 134,265	\$ -	\$ 134,265	\$ 65,889	\$ 68,376
SPECIAL REVENUE FUNDS					
Employee Benefits Fund	4,032	-	4,032	-	4,032
Special Parks and Recreation Fund	1,467	-	1,467	-	1,467
Special Highway Fund	45,373	-	45,373	357	45,016
ENTERPRISE FUNDS					
Water Fund	89,001	-	89,001	81,259	7,742
Sewer Fund	75,660	-	75,660	36,366	39,294

## CITY OF BROOKVILLE, KANSAS

GENERAL FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	2011		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Taxes -			
Ad valorem property tax	\$ 17,142	\$ 17,591	\$ (449)
Back tax collections	912	600	312
Motor vehicle tax	2,497	3,141	(644)
Recreational vehicle tax	69	65	4
16/20M vehicle tax	4	4	-
Local sales tax	29,678	32,000	(2,322)
City county highway	-	1,000	(1,000)
Total Taxes	<u>50,302</u>	<u>54,401</u>	<u>(4,099)</u>
Licenses and Permits -			
Utility franchise taxes	7,722	6,000	1,722
Cemetery	-	3,000	(3,000)
Total Licenses and Permits	<u>7,722</u>	<u>9,000</u>	<u>(1,278)</u>
Other -			
Reimbursements	364	-	364
Interest income	1,687	6,000	(4,313)
Rents	200	500	(300)
Gifts and donations	1,000	-	1,000
Miscellaneous	3,567	1,000	2,567
Total Other	<u>6,819</u>	<u>7,500</u>	<u>(681)</u>
Total Cash Receipts	<u>64,843</u>	<u>\$ 70,901</u>	<u>\$ (6,058)</u>

## CITY OF BROOKVILLE, KANSAS

GENERAL FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	2011		Variance - Favorable (Unfavorable)
	Actual	Budget	
Expenditures			
General Government -			
Personal services	\$ 27,078	\$ 9,000	\$ (18,078)
Contractual services	27,354	11,000	(16,354)
Commodities	1,533	20,000	18,467
Capital outlay	-	74,265	74,265
Total General Government	<u>55,965</u>	<u>114,265</u>	<u>58,300</u>
Governing Body -			
Personal services	401	-	(401)
Contractual services	20	-	(20)
Total Governing Body	<u>421</u>	<u>-</u>	<u>(421)</u>
Streets -			
Contractual services	1,653	12,000	10,347
Commodities	1,190	-	(1,190)
Total Streets	<u>2,843</u>	<u>12,000</u>	<u>9,157</u>
Street Lights -			
Contractual services	<u>6,617</u>	<u>5,000</u>	<u>(1,617)</u>
Cemetery -			
Commodities	-	2,500	2,500
Parks and Recreation -			
Contractual services	<u>43</u>	<u>500</u>	<u>457</u>
Total Expenditures	<u>65,889</u>	<u>\$ 134,265</u>	<u>\$ 68,376</u>
Receipts Over (Under) Expenditures	(1,046)		
Unencumbered Cash, Beginning	<u>40,550</u>		
Unencumbered Cash, Ending	<u>\$ 39,504</u>		

CITY OF BROOKVILLE, KANSAS

SPECIAL REVENUE FUND

EMPLOYEE BENEFITS FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	2011		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Back tax collections	\$ -	\$ 100	\$ (100)
Expenditures			
FICA and Medicare	-	\$ 4,032	\$ 4,032
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	\$ -		

**CITY OF BROOKVILLE, KANSAS**

**SPECIAL REVENUE FUND**

**SPECIAL PARKS AND RECREATION FUND**

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

**For the Year Ended December 31, 2011**

	<u>2011</u>		<b>Variance - Favorable (Unfavorable)</b>
	<u>Actual</u>	<u>Budget</u>	
Cash Receipts			
Special alcoholic liquor tax	\$ -	\$ 500	(500)
Expenditures			
Commodities	-	\$ 1,467	\$ 1,467
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>967</u>		
Unencumbered Cash, Ending	<u>\$ 967</u>		

CITY OF BROOKVILLE, KANSAS

SPECIAL REVENUE FUND

SPECIAL HIGHWAY FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	2011		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
State payments	\$ 6,850	\$ 7,170	\$ (320)
County payments	792	750	42
Reimbursed expenses	33	-	33
Other	165	-	165
Interest income	9	-	9
Total Cash Receipts	<u>7,849</u>	<u>\$ 7,920</u>	<u>\$ (71)</u>
Expenditures			
Contractual services	357	\$ -	\$ (357)
Commodities	-	<u>45,373</u>	<u>45,373</u>
Total Expenditures	<u>357</u>	<u>\$ 45,373</u>	<u>\$ 45,016</u>
Receipts Over (Under) Expenditures	7,492		
Unencumbered Cash, Beginning	<u>36,252</u>		
Unencumbered Cash, Ending	<u>\$ 43,744</u>		

CITY OF BROOKVILLE, KANSAS

CAPITAL PROJECT FUND

WATER PROJECT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
 For the Year Ended December 31, 2011

	<u>2011</u>
	<u>Actual</u>
Cash Receipts	\$ -
Expenditures	
Contractual services	<u>90</u>
Receipts Over (Under) Expenditures	(90)
Unencumbered Cash, Beginning	<u>90</u>
Unencumbered Cash, Ending	<u>\$ -</u>

## CITY OF BROOKVILLE, KANSAS

ENTERPRISE FUNDWATER FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	2011		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Water charges	\$ 79,267	\$ 75,000	\$ 4,267
Hookup fees	240	-	240
Reimbursed expense	752	-	752
Interest income	8	-	8
Total Cash Receipts	<u>80,267</u>	<u>\$ 75,000</u>	<u>\$ 5,267</u>
Expenditures			
Personal services	15,243	\$ 6,000	\$ (9,243)
Contractual services	52,214	50,000	(2,214)
Commodities	1,134	20,333	19,199
Water bonds - principal	2,839	2,839	-
Water bonds - interest	9,829	9,829	1
Total Expenditures	<u>81,259</u>	<u>\$ 89,001</u>	<u>\$ 7,743</u>
Receipts Over (Under) Expenditures	(992)		
Unencumbered Cash, Beginning	<u>4,833</u>		
Unencumbered Cash, Ending	<u>\$ 3,841</u>		

CITY OF BROOKVILLE, KANSAS

ENTERPRISE FUND

SEWER FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	2011		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Sewer fees	\$ 40,970	\$ 42,000	\$ (1,030)
Expenditures			
Personal services	3,359	\$ -	\$ (3,359)
Contractual services	2,354	-	(2,354)
Commodities	-	44,287	44,287
Sewer bond - principal	8,000	8,000	-
Sewer bond - interest	22,653	22,653	-
Transfer to Sewer Replacement Fund	-	720	720
Total Expenditures	<u>36,366</u>	<u>\$ 75,660</u>	<u>\$ 39,294</u>
Receipts Over (Under) Expenditures	4,604		
Unencumbered Cash, Beginning	<u>21,052</u>		
Unencumbered Cash, Ending	<u>\$ 25,656</u>		

CITY OF BROOKVILLE, KANSAS

ENTERPRISE FUND

SEWER REPLACEMENT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
For the Year Ended December 31, 2011

	<u>2011</u>
	<u>Actual</u>
Cash Receipts	\$ -
Expenditures	
Contractual services	<u>676</u>
Receipts Over (Under) Expenditures	(676)
Unencumbered Cash, Beginning	<u>3,600</u>
Unencumbered Cash, Ending	<u>\$ 2,924</u>

CITY OF BROOKVILLE, KANSAS

AGENCY FUND

SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS

For the Year Ended December 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Payroll Clearing Fund	\$ -	\$ 45,202	\$ 45,202	\$ -