

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

CITY OF CAWKER CITY, KANSAS
CITY OF THE THIRD CLASS
For the Year Ended December 31, 2011

Wayne Musgrove, Mayor

CITY COUNCIL

Doug Bader
James Hughes

Carol Porter
Rollin Roth

Jan Cornely

CITY OFFICERS

Carol Weeks, Clerk

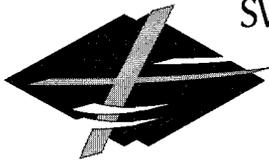
Harry Ganteinbein, Attorney

Pamila Brummer, Treasurer

CITY OF CAWKER CITY, KANSAS
For the Year Ended December 31, 2011

TABLE OF CONTENTS

		<u>Page Numbers</u>
	Independent Auditor's Report.....	1 – 2
<u>FINANCIAL SECTION</u>		
Statement 1	Summary of Cash Receipts, Expenditures and Unencumbered Cash	3
	Notes to Financial Statement	4 – 9
<u>SUPPLEMENTARY INFORMATION</u>		
Schedule 1	Summary of Expenditures - Actual and Budget	10
Schedule 2	Statement of Cash Receipts and Expenditures - Actual and Budget	
2-1	General Fund	11 – 13
<u>Special Revenue Funds</u>		
2-2	Library Fund	14
2-3	Employee Benefit Fund	15
2-4	Youth Activity Fund	16
2-5	Noxious Weed Fund	17
2-6	Special Highway Fund	18
2-7	Special Park and Recreation Fund	19
2-8	Street Maintenance and Reconstruction Fund	20
2-9	State Grants Fund.....	21
<u>Capital Project Funds</u>		
2-10	Sewer Project Fund.....	22
2-11	Municipal Equipment Reserve Fund	23
2-12	Capital Improvements Reserve Fund	24
<u>Enterprise Funds</u>		
2-13	Electric Utility Fund.....	25
2-14	Electric Operations and Maintenance Reserve Fund.....	26
2-15	Water Utility Fund.....	27
2-16	Water Reserve Fund	28
2-17	Sewer Utility Fund	29
2-18	Landfill Fund.....	30
2-19	Municipal Golf Course Fund.....	31
2-20	Cable TV Utility Fund	32
Schedule 3	Agency Funds	33
Schedule 4	Library Board.....	34



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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Cawker City, Kansas 67437

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of the City of Cawker City, 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 Cawker City 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 Cawker City 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 Cawker City 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 of

cash receipts and expenditures-actual-component unit (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 & Floyd, LLC

Certified Public Accountants

August 23, 2012

CITY OF CAWKER CITY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
For the Year Ended December 31, 2011

	Beginning Unencum- bered Cash Balance	Prior Year Cancelled Encumb- rances	Cash Receipts	Expendi- tures	Ending Un- encumbered Cash Balance	Add: Encum- brances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 76,896	\$ -	\$ 186,999	\$ 217,572	\$ 46,323	\$ 19,400	\$ 65,723
SPECIAL REVENUE FUNDS							
Library Fund	131	-	10,769	10,900	-	-	-
Youth Activity Fund	4,633	-	1,352	1,146	4,839	-	4,839
Special Highway Fund	6,345	-	15,239	14,548	7,036	-	7,036
Special Parks and Recreation Fund	6,194	-	2,242	955	7,481	-	7,481
Street Maint. and Reconstruction Fund	69	-	68,407	65,347	3,129	72	3,201
State Grants Fund	(9,236)	-	272,934	259,798	3,900	-	3,900
Total Special Revenue Funds	8,136	-	370,943	352,694	26,385	72	26,457
CAPITAL PROJECT FUNDS							
Sewer Project Fund	(8,033)	7,898	124,820	125,416	(731)	2,150	1,419
Municipal Equipment Reserve Fund	10,893	-	13,000	12,890	11,003	2,293	13,296
Capital Improvements Reserve Fund	40,000	-	5,500	15,151	30,349	-	30,349
Total Capital Project Funds	42,860	7,898	143,320	153,457	40,621	4,443	45,064
ENTERPRISE FUNDS							
Electric Utility Fund	212,072	-	527,864	522,395	217,541	24,577	242,118
Electric Operations and Maint Reserve Fund	166,085	-	-	-	166,085	-	166,085
Water Utility Fund	27,387	-	89,714	76,368	40,733	4,928	45,661
Water Reserve Fund	28,140	-	7,500	-	35,640	-	35,640
Sewer Utility Fund	26,309	-	64,777	43,380	47,706	485	48,191
Landfill Fund	1,554	-	45,587	44,304	2,837	45	2,882
Municipal Golf Course Fund	1,639	-	11,781	13,124	296	-	296
Total Enterprise Funds	463,186	-	747,223	699,571	510,838	30,035	540,873
COMPONENT UNIT							
Library Board	14,590	-	16,420	21,067	9,943	-	9,943
Total Primary Government	\$ 605,668	\$ 7,898	\$ 1,464,905	\$ 1,444,361	\$ 634,110	\$ 53,950	\$ 688,060
COMPOSITION OF CASH:							
Petty Cash							\$ 100
Checking Account - Farmers & Merchants State Bank							64,696
Grant Account - Farmers & Merchants State Bank							3,900
Certificates of Deposit - Farmers & Merchants State Bank							615,000
Component Unit							9,943
Total Cash							693,639
Less Agency Funds per Schedule 3							(5,579)
Total Primary Government							\$ 688,060

CITY OF CAWKER CITY, KANSAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Reporting Entity

The City of Cawker City is a municipal corporation governed by an elected mayor and an elected five-member council. The financial statement present the City of Cawker City (the primary government) and its component unit. The component unit is included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

Discretely Presented Component Unit. The component unit section includes the financial data of the discretely presented component unit. This component unit is reported separately to emphasize that it is legally separate from the City. The governing body of this component unit is appointed by the City.

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

(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 trust 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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(b) Basis of Presentation - Fund Accounting (cont.)

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.

(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 of 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 charter ordinance 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 expenses, 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.

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 did not have a signed security agreement with their financial institution during 2011 as required by K.S.A. 9-1405.

The City's funds were undersecured during 2011 for a total of 58 days, contrary to K.S.A. 9-1402.

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.

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 \$683,596 and the bank balance was \$697,423. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining \$447,423 was collateralized with a letter of credit with the City's financial institution.

3. DEPOSITS AND INVESTMENTS (CONT.)

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
Lease Purchase:										
Golf Green Surface	5.00%	9/17/07	\$ 70,000	2019	\$ 56,139	\$ -	\$ 5,090	\$ (5,090)	\$ 51,049	\$ 2,809

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
	2012	2013	2014	2015	2016	2017 to 2019		
PRINCIPAL:								
Golf Green Surface	\$ 5,345	\$ 5,613	\$ 5,893	\$ 6,188	\$ 6,498	\$ 21,512	\$ 51,049	
INTEREST:								
Golf Green Surface	2,555	2,287	2,006	1,711	1,402	2,188	12,149	
TOTAL PRINCIPAL AND INTEREST	\$ 7,900	\$ 7,900	\$ 7,899	\$ 7,899	\$ 7,900	\$ 23,700	\$ 63,198	

5. PENSION COSTS AND EMPLOYEE BENEFITS

(a) Defined Benefit Pension Plan

Plan Description. The City contributes to the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* 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 66603-3869) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established for calendar year 2011 is 7.74%. (Included in this rate is the contribution for Group Death and Disability Insurance of 1.0% from April 1, 2011 through June 30, 2011). The City employer contributions to KPERs for the years ending December 31, 2011, 2010, and 2009 were \$13,417, \$12,055, and \$12,055, respectively, equal to the required contributions for each year as set forth by the legislature.

5. PENSION COSTS AND EMPLOYEE BENEFITS (CONT.)

(b) Other Employee Benefits

Vacation - Vacation leave if not taken shall not accrue from year to year. No vacation leave shall be taken until a new employee has completed six months of continuous service. Employees may use vacation leave in units of not less than one hour. Upon retirement, discharge, dismissal, or other circumstances of separation of an employee from his employment with the City, the City shall pay to such employee the value of any earned but unused vacation leave.

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

<u>Years of Service</u>	<u>0 to 9</u>	<u>10 +</u>
Hours earned per month	6.67	10
Maximum accumulation	80	120
Equivalent work days	10	15

Sick leave - All full-time employees who work at least 40 hours or more per week, 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. Sick leave, if not taken, shall accrue to no more than 480 hours at the end of each year. All excess sick days not used by the end of the year will be forfeited. Upon termination, no employee will be compensated for unused sick leave.

Amount of sick leave - Eligible employees shall earn eight hours of sick leave for each full month of service.

(c) Other Post Employment Benefits

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

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

6. 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 August 23, 2012, 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 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 impact on the City.

7. INTERFUND TRANSFERS

A summary of operating transfers by fund are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Water Utility	Water Reserve	K.S.A. 12-825d	\$ 7,500
Electric Utility	General	K.S.A. 12-825d	10,000
Electric Utility	Municipal Equipment Reserve	K.S.A. 12-825d	5,000
Street Maint.	Municipal Equipment Reserve	CO-7	<u>8,000</u>
Total			<u>\$ 30,500</u>

8. SUBSEQUENT EVENTS

Management has evaluated the effects of the financial statement of subsequent events occurring through August 23, 2012 which is the date at which the financial statement was available to be issued.

CITY OF CAWKER CITY, KANSAS
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2011

CITY OF CAWKER CITY, 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	\$ 244,800	\$ -	\$ 244,800	217,572	\$ 27,228
SPECIAL REVENUE FUNDS					
Library Fund	11,623	-	11,623	10,900	723
Employee Benefit Fund	838	-	838	-	838
Youth Activity Fund	5,063	-	5,063	1,146	3,917
Noxious Weed Fund	132	-	132	-	132
Special Highway Fund	15,078	-	15,078	14,548	530
Special Park and Recreation Fund	6,769	-	6,769	955	5,814
Street Maint. and Reconstruction Fund	76,000	-	76,000	65,347	10,653
ENTERPRISE FUNDS					
Electric Utility Fund	645,494	-	645,494	522,395	123,099
Water Utility Fund	100,528	-	100,528	76,368	24,160
Sewer Utility Fund	53,361	-	53,361	43,380	9,981
Landfill Fund	51,042	-	51,042	44,304	6,738
Municipal Golf Course Fund	21,183	-	21,183	13,124	8,059
Cable TV Utility Fund	3,247	-	3,247	-	3,247

CITY OF CAWKER CITY, 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	\$ 15,353	\$ 17,257	\$ (1,904)
Back tax collections	2,733	-	2,733
Motor vehicle tax	13,047	13,996	(949)
Recreational vehicle tax	302	300	2
16/20M vehicle tax	104	115	(11)
Sales tax	50,963	43,000	7,963
Local alcoholic liquor tax	2,242	1,866	376
Occupational tax	-	300	(300)
Total Taxes	<u>84,744</u>	<u>76,834</u>	<u>7,910</u>
Licenses and Permits -			
Utility franchise taxes	12,801	14,000	(1,199)
Cat and dog tags	-	500	(500)
Building permits	754	600	154
Total Licenses and Permits	<u>13,555</u>	<u>15,100</u>	<u>(1,545)</u>
Fines, Forfeitures and Penalties -			
Court fines	531	800	(269)
Use of Money and Property -			
Interest income	8,075	1,000	7,075
Other Income -			
Rental income	-	6,000	(6,000)
Utility sales tax and penalties	19,539	13,000	6,539
Reimbursements	39,854	38,000	1,854
Miscellaneous	10,701	1,500	9,201
Total Other Income	<u>70,094</u>	<u>58,500</u>	<u>11,594</u>
Transfers In -			
Electric Utility Fund	10,000	10,000	-
Employee Benefit Fund	-	838	(838)
Cable TV Utility Fund	-	3,247	(3,247)
Total Transfers In	<u>10,000</u>	<u>14,085</u>	<u>(4,085)</u>
Total Cash Receipts	<u>186,999</u>	<u>\$ 166,319</u>	<u>\$ 24,765</u>

CITY OF CAWKER CITY, KANSAS

GENERAL FUND

SCHEDULE 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	\$ 64,322	\$ 35,000	\$ (29,322)
Contracted services	49,605	36,000	(13,605)
Commodities	4,871	2,400	(2,471)
Capital outlay	13,154	17,100	3,946
G.O. bond interest	-	1,300	1,300
Refunds	40	-	(40)
Total General Administration	<u>131,992</u>	<u>91,800</u>	<u>(40,192)</u>
Police Department -			
Personal services	6,685	22,000	15,315
Contracted services	1,611	8,000	6,389
Commodities	1,510	3,000	1,490
Capital outlay	5,747	-	(5,747)
Total Police Department	<u>15,553</u>	<u>33,000</u>	<u>17,447</u>
Governing Body -			
Personal services	775	-	(775)
Fire Department -			
Personal services	322	400	78
Contracted services	4,313	6,000	1,687
Commodities	980	900	(80)
Capital outlay	-	3,000	3,000
Total Fire Department	<u>5,615</u>	<u>10,300</u>	<u>4,685</u>
Street Department -			
Personal services	2,170	23,000	20,830
Contracted services	6,619	6,000	(619)
Commodities	1,462	13,000	11,538
Total Street Department	<u>10,251</u>	<u>42,000</u>	<u>31,749</u>

CITY OF CAWKER CITY, KANSAS

GENERAL FUND

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

	2011		Variance - Favorable (Unfavorable)
	Actual	Budget	
Expenditures (cont.)			
Park -			
Personal services	\$ 12,183	\$ 3,000	\$ (9,183)
Contracted services	2,932	1,000	(1,932)
Commodities	3,102	2,000	(1,102)
Capital outlay	7,037	200	(6,837)
Total Park	<u>25,254</u>	<u>6,200</u>	<u>(19,054)</u>
Public Housing -			
Personal services	<u>27,259</u>	<u>27,000</u>	<u>(259)</u>
Noxious Weed -			
Commodities	<u>873</u>	<u>1,000</u>	<u>127</u>
Employee Benefits -			
Social security & hospital insurance	-	17,000	17,000
Retirement	-	8,000	8,000
Workmans compensation	-	6,000	6,000
Unemployment insurance	-	2,500	2,500
Total Employee Benefits	<u>-</u>	<u>33,500</u>	<u>33,500</u>
Total Expenditures	<u>217,572</u>	<u>\$ 244,800</u>	<u>\$ 27,228</u>
Receipts Over (Under) Expenditures	(30,573)		
Unencumbered Cash, Beginning	<u>76,896</u>		
Unencumbered Cash, Ending	<u>\$ 46,323</u>		

CITY OF CAWKER CITY, KANSAS

SPECIAL REVENUE FUND

LIBRARY FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	<u>2011</u>		
	<u>Actual</u>	<u>Budget</u>	<u>Variance - Favorable (Unfavorable)</u>
Cash Receipts			
Ad valorem tax	\$ 7,792	\$ 8,757	\$ (965)
Delinquent tax	478	-	478
Motor vehicle tax	2,425	2,685	(260)
Recreational vehicle tax	57	58	(1)
16/20 vehicle tax	18	22	(4)
	<u>10,769</u>	<u>\$ 11,522</u>	<u>\$ (752)</u>
Total Cash Receipts			
Expenditures			
Library Board Appropriation	<u>10,900</u>	<u>\$ 11,623</u>	<u>\$ 723</u>
Receipts Over (Under) Expenditures	(131)		
Unencumbered Cash, Beginning	<u>131</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

CITY OF CAWKER CITY, KANSAS

SPECIAL REVENUE FUND

EMPLOYEE BENEFIT FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	<u>2011</u>		Variance - Favorable (Unfavorable)
	<u>Actual</u>	<u>Budget</u>	
Cash Receipts			
Delinquent tax	\$ -	<u>\$ 500</u>	<u>\$ (500)</u>
Expenditures			
Transfer to General Fund	-	<u>\$ 838</u>	<u>\$ 838</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	<u>\$ -</u>		

CITY OF CAWKER CITY, KANSAS

SPECIAL REVENUE FUNDYOUTH ACTIVITY FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	<u>2011</u>		Variance - Favorable (Unfavorable)
	<u>Actual</u>	<u>Budget</u>	
Cash Receipts			
Sign rental	\$ 1,150	\$ 900	\$ 250
Gifts and donations	202	-	202
	<u>1,352</u>	<u>\$ 900</u>	<u>\$ 452</u>
Total Cash Receipts			
Expenditures			
Other youth activities	1,100	\$ 5,063	\$ 3,963
Capital outlay	46	-	(46)
	<u>1,146</u>	<u>\$ 5,063</u>	<u>\$ 3,917</u>
Total Expenditures			
Receipts Over (Under) Expenditures	206		
Unencumbered Cash, Beginning	<u>4,633</u>		
Unencumbered Cash, Ending	<u>\$ 4,839</u>		

CITY OF CAWKER CITY, KANSAS

SPECIAL REVENUE FUND

NOXIOUS WEED FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	<u>2011</u>		<u>Variance - Favorable (Unfavorable)</u>
	<u>Actual</u>	<u>Budget</u>	
Cash Receipts	\$ -	<u>\$ -</u>	<u>\$ -</u>
Expenditures			
Transfer to General Fund	-	<u>\$ 132</u>	<u>\$ 132</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	<u>\$ -</u>		

CITY OF CAWKER CITY, KANSAS

SPECIAL REVENUE FUNDSPECIAL HIGHWAY FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	2011		Variance - Favorable (Unfavorable)
	<u>Actual</u>	<u>Budget</u>	
Cash Receipts			
State of Kansas - Fuel tax	\$ 12,239	\$ 12,720	\$ (481)
Other income	3,000	200	2,800
	<u>15,239</u>	<u>\$ 12,920</u>	<u>\$ 2,319</u>
Total Cash Receipts			
Expenditures			
Personal services	327	\$ 7,000	\$ 6,673
Contractual services	2,076	3,000	924
Commodities	12,145	2,000	(10,145)
Capital outlay	-	3,078	3,078
	<u>14,548</u>	<u>\$ 15,078</u>	<u>\$ 530</u>
Total Expenditures			
Receipts Over (Under) Expenditures	691		
Unencumbered Cash, Beginning	<u>6,345</u>		
Unencumbered Cash, Ending	<u>\$ 7,036</u>		

CITY OF CAWKER CITY, KANSAS

SPECIAL REVENUE FUNDSPECIAL PARKS AND RECREATION FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	2011		Variance - Favorable (Unfavorable)
	<u>Actual</u>	<u>Budget</u>	
Cash Receipts			
Alcoholic liquor tax	\$ 2,242	\$ 1,866	\$ (376)
Expenditures			
Personal services	-	\$ 1,200	\$ 1,200
Contractual services	955	2,000	1,045
Capital outlay	-	3,569	3,569
Total Expenditures	<u>955</u>	<u>\$ 6,769</u>	<u>\$ 5,814</u>
Receipts Over (Under) Expenditures	1,287		
Unencumbered Cash, Beginning	<u>6,194</u>		
Unencumbered Cash, Ending	<u>\$ 7,481</u>		

CITY OF CAWKER CITY, KANSAS

SPECIAL REVENUE FUNDSTREET MAINTENANCE AND RECONSTRUCTION FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	2011		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Ad valorem tax	\$ 53,118	\$ 59,706	\$ (6,588)
Delinquent tax	1,302	-	1,302
Motor vehicle tax	7,578	8,783	(1,205)
Recreational vehicle tax	183	188	(5)
16/20 vehicle tax	52	72	(20)
Interest received	-	200	(200)
Reimbursed expenses	6,174	-	6,174
Total Cash Receipts	68,407	\$ 68,949	\$ (542)
Expenditures			
Personal services	16,939	\$ 16,000	\$ (939)
Contractual services	13,170	14,000	830
Commodities	25,738	16,000	(9,738)
Capital outlay	1,500	22,000	20,500
Transfer to Municipal Equipment Reserve Fund	8,000	8,000	-
Total Expenditures	65,347	\$ 76,000	\$ 10,653
Receipts Over (Under) Expenditures	3,060		
Unencumbered Cash, Beginning	69		
Unencumbered Cash, Ending	\$ 3,129		

CITY OF CAWKER CITY, KANSAS

SPECIAL REVENUE FUND

STATE GRANTS FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

	<u>2011</u>
	<u>Actual</u>
Cash Receipts	
State Grants	\$ 272,917
Reimbursed expenses	<u>17</u>
Total Cash Receipts	<u>272,934</u>
Expenditures	
Contractual services	<u>259,798</u>
Receipts Over (Under) Expenditures	13,136
Unencumbered Cash, Beginning	<u>(9,236)</u>
Unencumbered Cash, Ending	<u>\$ 3,900</u>

CITY OF CAWKER CITY, KANSAS

CAPITAL PROJECT FUND

SEWER PROJECT FUND

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

	<u>2011</u>
	<u>Actual</u>
Cash Receipts	
Federal grant	\$ 124,820
Prior year purchase order cancelled	<u>7,898</u>
Total Cash Receipts	<u>132,718</u>
Expenditures	
Contractual services	<u>125,416</u>
Receipts Over (Under) Expenditures	7,302
Unencumbered Cash, Beginning	<u>(8,033)</u>
Unencumbered Cash, Ending	<u>\$ (731)</u>

CITY OF CAWKER CITY, KANSAS

CAPITAL PROJECT FUNDMUNICIPAL EQUIPMENT RESERVE FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

	<u>2011</u>
	<u>Actual</u>
Cash Receipts	
Transfer from Electric Utility Fund	\$ 5,000
Transfer from Street Maintenance and Reconstruction Fund	<u>8,000</u>
Total Cash Receipts	<u>13,000</u>
Expenditures	
Contractual services	2,293
Capital outlay	<u>10,597</u>
Total Expenditures	<u>12,890</u>
Receipts Over (Under) Expenditures	110
Unencumbered Cash, Beginning	<u>10,893</u>
Unencumbered Cash, Ending	<u>\$ 11,003</u>

CITY OF CAWKER CITY, KANSAS

CAPITAL PROJECT FUND

CAPITAL IMPROVEMENTS RESERVE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

	<u>2011</u>
	<u>Actual</u>
Cash Receipts	
Miscellaneous	\$ <u>5,500</u>
Expenditures	
Contractual services	3,708
Capital outlay	<u>11,443</u>
Total Expenditures	<u>15,151</u>
Receipts Over (Under) Expenditures	(9,651)
Unencumbered Cash, Beginning	<u>40,000</u>
Unencumbered Cash, Ending	<u>\$ 30,349</u>

CITY OF CAWKER CITY, KANSAS

ENTERPRISE FUNDELECTRIC UTILITY FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	2011		
	<u>Actual</u>	<u>Budget</u>	<u>Variance - Favorable (Unfavorable)</u>
Cash Receipts			
User fees	\$ 526,944	\$ 490,000	\$ 36,944
Service connection fees	920	800	120
Reimbursements	-	15,000	(15,000)
Other	-	12,000	(12,000)
Interest received	-	5,000	(5,000)
	<u>527,864</u>	<u>\$ 522,800</u>	<u>\$ 5,064</u>
Total Cash Receipts			
Expenditures			
Personal services	116,915	\$ 100,000	\$ (16,915)
Contractual services	354,859	370,000	15,141
Commodities	23,595	23,000	(595)
Capital outlay	12,024	137,494	125,470
Utility deposit refund	2	-	(2)
Transfer to Municipal Equipment Reserve Fund	5,000	5,000	-
Transfer to General Fund	10,000	10,000	-
	<u>522,395</u>	<u>\$ 645,494</u>	<u>\$ 123,099</u>
Total Expenditures			
Receipts Over (Under) Expenditures	5,469		
Unencumbered Cash, Beginning	<u>212,072</u>		
Unencumbered Cash, Ending	<u>\$ 217,541</u>		

CITY OF CAWKER CITY, KANSAS

ENTERPRISE FUND

ELECTRIC OPERATIONS AND MAINTENANCE RESERVE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

	<u>2011</u>
	<u>Actual</u>
Cash Receipts	\$ -
Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>166,085</u>
Unencumbered Cash, Ending	<u>\$ 166,085</u>

CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2011

	2011		
	<u>Actual</u>	<u>Budget</u>	<u>Variance - Favorable (Unfavorable)</u>
Cash Receipts			
User fees	\$ 88,821	\$ 95,000	\$ (6,179)
Connection fees	635	600	35
Reimbursements	258	-	258
Interest received	-	500	(500)
	<u>89,714</u>	<u>\$ 96,100</u>	<u>\$ (6,386)</u>
Total Cash Receipts			
Expenditures			
Personal services	20,222	\$ 35,000	\$ 14,778
Contractual services	29,001	25,000	(4,001)
Commodities	15,133	18,000	2,867
Capital outlay	4,512	15,028	10,516
Transfer to Water Reserve Fund	7,500	7,500	-
	<u>76,368</u>	<u>\$ 100,528</u>	<u>\$ 24,160</u>
Total Expenditures			
Receipts Over (Under) Expenditures	13,346		
Unencumbered Cash, Beginning	<u>27,387</u>		
Unencumbered Cash, Ending	<u>\$ 40,733</u>		

CITY OF CAWKER CITY, KANSAS

ENTERPRISE FUND

WATER RESERVE FUND

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

	<u>2011</u>
	<u>Actual</u>
Cash Receipts	
Transfer from Water Utility Fund	\$ 7,500
Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	7,500
Unencumbered Cash, Beginning	<u>28,140</u>
Unencumbered Cash, Ending	<u>\$ 35,640</u>

CITY OF CAWKER CITY, KANSAS

ENTERPRISE FUNDSEWER UTILITY FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	<u>2011</u>		Variance - Favorable (Unfavorable)
	<u>Actual</u>	<u>Budget</u>	
Cash Receipts			
User fees	\$ 62,854	\$ 46,000	\$ 16,854
Hookup fees	25	-	25
Reimbursements	1,898	-	1,898
Interest received	-	550	(550)
	<u>64,777</u>	<u>\$ 46,550</u>	<u>\$ 18,227</u>
Total Cash Receipts			
Expenditures			
Personal services	22,773	\$ 15,000	\$ (7,773)
Contractual services	10,324	8,000	(2,324)
Commodities	5,771	4,000	(1,771)
Capital outlay	4,512	6,361	1,849
Loan payment	-	20,000	20,000
	<u>43,380</u>	<u>\$ 53,361</u>	<u>\$ 9,981</u>
Total Expenditures			
Receipts Over (Under) Expenditures	21,397		
Unencumbered Cash, Beginning	<u>26,309</u>		
Unencumbered Cash, Ending	<u>\$ 47,706</u>		

CITY OF CAWKER CITY, KANSAS

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

For the Year Ended December 31, 2011

	<u>2011</u>		<u>Variance - Favorable (Unfavorable)</u>
	<u>Actual</u>	<u>Budget</u>	
Cash Receipts			
User fees	\$ 44,327	\$ 49,000	\$ (4,673)
Interest received	1,260	-	1,260
Total Cash Receipts	<u>45,587</u>	<u>\$ 49,000</u>	<u>\$ (3,413)</u>
Expenditures			
Personal services	-	\$ 3,000	\$ 3,000
Contractual services	44,079	47,000	2,921
Commodities	225	1,042	817
Total Expenditures	<u>44,304</u>	<u>\$ 51,042</u>	<u>\$ 6,738</u>
Receipts Over (Under) Expenditures	1,283		
Unencumbered Cash, Beginning	<u>1,554</u>		
Unencumbered Cash, Ending	<u>\$ 2,837</u>		

CITY OF CAWKER CITY, KANSAS

ENTERPRISE FUNDMUNICIPAL GOLF COURSE FUNDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	<u>2011</u>		Variance - Favorable (Unfavorable)
	<u>Actual</u>	<u>Budget</u>	
Cash Receipts			
Membership fees	\$ 5,600	\$ 6,200	\$ (600)
Daily green fees	1,866	2,800	(934)
Cart shed rental	3,480	4,000	(520)
Miscellaneous	835	2,600	(1,765)
	<u>11,781</u>	<u>\$ 15,600</u>	<u>\$ (3,819)</u>
Total Cash Receipts			
Expenditures			
Personal services	2,743	\$ 5,100	\$ 2,357
Contractual services	1,710	1,900	190
Commodities	772	5,283	4,511
Capital outlay	-	1,000	1,000
Lease purchase payment - principal	5,090	7,900	2,810
Lease purchase payment - interest	2,809	-	(2,809)
	<u>13,124</u>	<u>\$ 21,183</u>	<u>\$ 8,059</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(1,343)		
Unencumbered Cash, Beginning	<u>1,639</u>		
Unencumbered Cash, Ending	<u>\$ 296</u>		

CITY OF CAWKER CITY, KANSAS

ENTERPRISE FUND

CABLE TV UTILITY FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended December 31, 2011

	<u>2011</u>		Variance - Favorable (Unfavorable)
	<u>Actual</u>	<u>Budget</u>	
Cash Receipts			
Commissions	\$ -	\$ <u>300</u>	\$ <u>(300)</u>
Expenditures			
Transfer to General Fund	<u>-</u>	\$ <u>3,247</u>	\$ <u>3,247</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	\$ <u>-</u>		

CITY OF CAWKER CITY, KANSAS

AGENCY FUNDS

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	\$ -	\$ 235,742	\$ 234,559	\$ 1,183
Utility Deposit Fund	5,312	2,850	3,766	4,396
Total	<u>\$ 5,312</u>	<u>\$ 238,592</u>	<u>\$ 238,325</u>	<u>\$ 5,579</u>

CITY OF CAWKER CITY, KANSAS

DISCRETELY PRESENTED COMPONENT UNITLIBRARY BOARDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

For the Year Ended December 31, 2011

	<u>2011 Actual</u>
Cash Receipts	
CKLS	\$ 4,037
Memorials and donations	618
Interest received	62
City allocation	10,900
E-rate	330
Miscellaneous	193
Sale of computer & desk	50
Grants - State of Kansas	<u>230</u>
Total Cash Receipts	<u>16,420</u>
Expenditures	
Personal services	12,166
Books, periodicals and videos	3,488
Supplies	1,405
Miscellaneous	567
Education	310
Telephone and internet	643
Computer	1,604
Furniture	<u>884</u>
Total Expenditures	<u>21,067</u>
Receipts Over (Under) Expenditures	(4,647)
Unencumbered Cash, Beginning	<u>14,590</u>
Unencumbered Cash, Ending	<u>\$ 9,943</u>