

**CITY OF BROOKVILLE, KANSAS**  
**FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**CITY OF BROOKVILLE, KANSAS  
CITY OF THE THIRD CLASS  
For The Year Ended December 31, 2012**

Ralph Johnson, Mayor

**CITY COUNCIL**

Wes Woodson

James Lange

Theresa Morrical

Joe Wright

Merle Walker

**CITY OFFICERS**

Kay Vanderbilt, Clerk

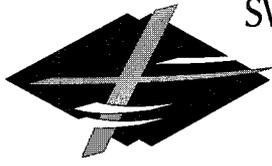
Greg Bengtson, Attorney

Gary Edgerton, Treasurer

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

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## INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council  
City of Brookville, Kansas 67425

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Brookville, a Municipality, 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 Brookville 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 Brookville 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 Brookville 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, and schedule of regulatory basis 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 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 (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated September 7, 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

August 7, 2013

CITY OF BROOKVILLE, KANSAS

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

**Regulatory Basis**

For the Year Ended December 31, 2012

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>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>
<b>GENERAL FUND:</b>							
General Fund	\$ 39,504	\$ -	\$ 66,851	\$ 74,572	\$ 31,783	\$ 1,675	\$ 33,458
<b>SPECIAL PURPOSE FUNDS:</b>							
Special Parks and Recreation Fund	967	-	-	-	967	-	967
Special Highway Fund	43,744	-	7,667	463	50,948	-	50,948
Total Special Purpose Funds	44,711	-	7,667	463	51,915	-	51,915
<b>BUSINESS FUNDS:</b>							
Water Fund	3,841	-	94,332	84,230	13,943	3,587	17,530
Sewer Fund	25,656	-	42,257	37,982	29,931	118	30,049
Sewer Replacement Fund	2,924	-	720	-	3,644	-	3,644
Total Business Funds	32,421	-	137,309	122,212	47,518	3,705	51,223
Total Reporting Entity (Excluding Agency Fund)	\$ 116,636	\$ -	\$ 211,827	\$ 197,247	\$ 131,216	\$ 5,380	\$ 136,596
<b>COMPOSITION OF CASH</b>							
Checking Account - Sunflower Bank							\$ 67,830
Certificates of Deposit - Sunflower Bank							71,822
Total Cash							139,652
Less Agency Fund per Schedule 3							(3,056)
Total Reporting Entity (Excluding Agency Fund)							\$ 136,596

# CITY OF BROOKVILLE, 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 Brookville is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Brookville, Kansas. The City does not have any related municipal entities.

#### **(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.)

#### **(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.

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

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 were no such budget amendments for 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 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***

No statutory violations noted in 2012.

### 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, 2012.

*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, 2012.

At December 31, 2012, the City's carrying amount of deposits was \$139,652 and the bank balance was \$141,345. Of the bank balance, \$141,345 was covered by federal depository insurance.

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

### 4. LONG-TERM DEBT

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

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<b>General Obligation Bonds:</b>									
Sewer Works Series 2003	4.25%	9-22-03	\$ 567,800	9-22-43	\$ 525,000	\$ -	\$ 8,000	\$ 517,000	\$ 22,313
Water Works Series A 2007	4.13%	6-12-07	156,100	6-15-47	152,495	-	1,897	150,598	6,290
Water Works Series B 2007	4.13%	6-12-07	84,900	6-15-47	<u>82,939</u>	-	<u>1,032</u>	<u>81,907</u>	<u>3,421</u>
<b>Total Contractual Indebtedness</b>					<b><u>\$ 760,434</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 10,929</u></b>	<b><u>\$ 749,505</u></b>	<b><u>\$ 32,024</u></b>

#### 4. 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 to 2022	2023 to 2027	2028 and Thereafter	
<b>PRINCIPAL:</b>									
General Obligation Bonds:									
Sewer Works Series 2003	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 57,000	\$ 69,000	\$ 347,000	\$ 517,000
Water Works Series A 2007	1,993	2,075	2,161	2,233	2,342	13,225	16,188	110,381	150,598
Water Works Series B 2007	1,084	1,129	1,175	1,215	1,274	7,193	8,804	60,033	81,907
<b>Total Principal</b>	<b>11,077</b>	<b>12,204</b>	<b>12,336</b>	<b>12,448</b>	<b>12,616</b>	<b>77,418</b>	<b>93,992</b>	<b>517,414</b>	<b>749,505</b>
<b>INTEREST:</b>									
General Obligation Bonds:									
Sewer Works Series 2003	21,973	21,633	21,250	20,867	20,485	95,795	82,790	138,295	423,088
Water Works Series A 2007	6,212	6,130	6,044	5,955	5,863	27,785	24,824	53,961	136,774
Water Works Series B 2007	3,379	3,334	3,287	3,239	3,189	15,112	13,501	29,349	74,390
<b>Total Interest</b>	<b>31,564</b>	<b>31,097</b>	<b>30,581</b>	<b>30,061</b>	<b>29,537</b>	<b>138,692</b>	<b>121,115</b>	<b>221,605</b>	<b>634,252</b>
<b>TOTAL PRINCIPAL AND INTEREST</b>	<b>\$ 42,641</b>	<b>\$ 43,301</b>	<b>\$ 42,917</b>	<b>\$ 42,509</b>	<b>\$ 42,153</b>	<b>\$ 216,110</b>	<b>\$ 215,107</b>	<b>\$ 739,019</b>	<b>\$ 1,383,757</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 the date of this report, 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 torts; theft of, damage to, and destruction of assets; errors and omissions; injury to employees, 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 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. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Sewer	Sewer Reserve	K.S.A. 12-631p	<u>\$ 720</u>

## 7. SUBSEQUENT EVENTS

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 BROOKVILLE, KANSAS**  
**REGULATORY - REQUIRED**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

CITY OF BROOKVILLE, KANSAS

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**(Budgeted Funds Only)**

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

	<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 Fund	\$ 116,841	\$ -	\$ 116,841	\$ 74,572	\$ (42,269)
<b>SPECIAL PURPOSE FUNDS:</b>					
Special Parks and Recreation Fund	2,967	-	2,967	-	(2,967)
Special Highway Fund	49,842	-	49,842	463	(49,379)
<b>BUSINESS FUNDS:</b>					
Water Fund	95,165	-	95,165	84,230	(10,935)
Sewer Fund	77,679	-	77,679	37,982	(39,697)

CITY OF BROOKVILLE, KANSAS

GENERAL FUND

GENERAL 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				
Taxes -				
Ad valorem property tax	\$ 17,142	\$ 17,602	\$ 18,347	\$ (745)
Back tax collections	912	572	600	(28)
Motor vehicle tax	2,497	3,439	3,217	222
Recreational vehicle tax	69	95	122	(27)
16/20M vehicle tax	4	4	4	-
Local sales tax	29,678	30,335	36,000	(5,665)
Total Taxes	50,302	52,047	58,290	(6,243)
Licenses and Permits -				
Utility franchise taxes	7,722	8,458	10,000	(1,542)
Cemetery	-	-	2,000	(2,000)
Total Licenses and Permits	7,722	8,458	12,000	(3,542)
Other -				
Reimbursements	364	727	-	727
Interest income	1,687	1,409	3,000	(1,591)
Rents	200	275	1,000	(725)
Gifts and donations	1,000	-	-	-
Miscellaneous	3,567	3,934	5,000	(1,066)
Total Other	6,819	6,346	9,000	(2,654)
Total Receipts	64,843	66,851	\$ 79,290	\$ (12,439)

**CITY OF BROOKVILLE, KANSAS**

**GENERAL FUND**

**GENERAL 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)**

	2012			
	2011 Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
General Government -				
Personal services	\$ 27,078	\$ 35,229	\$ 26,000	\$ 9,229
Contractual services	27,354	24,410	42,000	(17,590)
Commodities	1,533	2,011	2,000	11
Capital outlay	-	2,608	32,341	(29,733)
Total General Government	55,965	64,258	102,341	(38,083)
Governing Body -				
Personal services	401	-	-	-
Contractual services	20	-	4,000	(4,000)
Total Governing Body	421	-	4,000	(4,000)
Streets -				
Contractual services	1,653	911	5,000	(4,089)
Commodities	1,190	1,811	-	1,811
Total Streets	2,843	2,722	5,000	(2,278)
Street Lights -				
Contractual services	6,617	7,517	5,000	2,517
Municipal Court -				
Contractual services	-	25	-	25
Parks and Recreation -				
Contractual services	43	50	500	(450)
Total Expenditures	65,889	74,572	\$ 116,841	\$ (42,269)
Receipts Over (Under) Expenditures	(1,046)	(7,721)		
Unencumbered Cash, Beginning	40,550	39,504		
Unencumbered Cash, Ending	\$ 39,504	\$ 31,783		

**CITY OF BROOKVILLE, KANSAS**

**SPECIAL PURPOSE FUND**

**SPECIAL PARKS 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)**

	<u>2011 Actual</u>	<u>2012</u>		<u>Variance - Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Special alcoholic liquor tax	\$ -	\$ -	\$ 2,000	(2,000)
Expenditures				
Commodities	-	-	\$ 2,967	\$ (2,967)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>967</u>	<u>967</u>		
Unencumbered Cash, Ending	<u>\$ 967</u>	<u>\$ 967</u>		

**CITY OF BROOKVILLE, KANSAS**

**SPECIAL PURPOSE FUND**

**SPECIAL 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 payments	\$ 6,850	\$ 6,788	\$ 7,080	\$ (292)
County payments	792	744	730	14
Reimbursed expenses	33	132	-	132
Other	165	-	-	-
Interest income	9	3	-	3
<b>Total Receipts</b>	<b>7,849</b>	<b>7,667</b>	<b>\$ 7,810</b>	<b>\$ (143)</b>
Expenditures				
Contractual services	357	-	\$ 49,842	\$ (49,842)
Commodities	-	463	-	463
<b>Total Expenditures</b>	<b>357</b>	<b>463</b>	<b>\$ 49,842</b>	<b>\$ (49,379)</b>
Receipts Over (Under) Expenditures	7,492	7,204		
Unencumbered Cash, Beginning	36,252	43,744		
Unencumbered Cash, Ending	<u>\$ 43,744</u>	<u>\$ 50,948</u>		

CITY OF BROOKVILLE, KANSAS

CAPITAL PROJECT FUND

WATER PROJECT 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>Actual</u>	<u>2012</u> <u>Actual</u>
Receipts	\$ -	\$ -
Expenditures		
Contractual services	<u>90</u>	<u>-</u>
Receipts Over (Under) Expenditures	(90)	-
Unencumbered Cash, Beginning	<u>90</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CITY OF BROOKVILLE, KANSAS

BUSINESS FUND

WATER 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				
Water charges	\$ 79,267	\$ 89,618	\$ 85,000	\$ 4,618
Utility deposits	240	285	-	285
Reimbursed expense	752	46	-	46
Other	-	4,380	5,000	(620)
Interest income	8	3	-	3
Total Receipts	<u>80,267</u>	<u>94,332</u>	<u>\$ 90,000</u>	<u>\$ 4,332</u>
Expenditures				
Personal services	15,243	6,717	\$ 18,000	\$ (11,283)
Contractual services	52,214	63,912	60,525	3,387
Commodities	1,134	959	4,000	(3,041)
Water bonds - principal	1,839	2,930	2,929	1
Water bonds - interest	10,829	9,712	9,711	1
Total Expenditures	<u>81,259</u>	<u>84,230</u>	<u>\$ 95,165</u>	<u>\$ (10,935)</u>
Receipts Over (Under) Expenditures	(992)	10,102		
Unencumbered Cash, Beginning	<u>4,833</u>	<u>3,841</u>		
Unencumbered Cash, Ending	<u>\$ 3,841</u>	<u>\$ 13,943</u>		

## CITY OF BROOKVILLE, KANSAS

BUSINESS FUNDSEWER 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				
Sewer fees	\$ 40,970	\$ 42,257	\$ 50,000	\$ (7,743)
Expenditures				
Personal services	3,359	3,359	\$ 2,000	\$ 1,359
Contractual services	2,354	3,566	2,000	1,566
Commodities	-	24	42,647	(42,623)
Sewer bond - principal	8,000	8,000	8,000	-
Sewer bond - interest	22,653	22,313	22,312	1
Transfer to Sewer Replacement Fund	-	720	720	-
Total Expenditures	<u>36,366</u>	<u>37,982</u>	<u>\$ 77,679</u>	<u>\$ (39,697)</u>
Receipts Over (Under) Expenditures	4,604	4,275		
Unencumbered Cash, Beginning	<u>21,052</u>	<u>25,656</u>		
Unencumbered Cash, Ending	<u>\$ 25,656</u>	<u>\$ 29,931</u>		

CITY OF BROOKVILLE, KANSAS

BUSINESS FUND

SEWER REPLACEMENT 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>Actual</u>	<u>2012</u> <u>Actual</u>
Receipts		
Transfer from Sewer Fund	\$ -	\$ 720
Expenditures		
Contractual services	<u>676</u>	<u>-</u>
Receipts Over (Under) Expenditures	(676)	720
Unencumbered Cash, Beginning	<u>3,600</u>	<u>2,924</u>
Unencumbered Cash, Ending	<u>\$ 2,924</u>	<u>\$ 3,644</u>

CITY OF BROOKVILLE, KANSAS

AGENCY FUND

SCHEDULE OF RECEIPTS AND CASH DISBURSEMENTS

Regulatory Basis

For the Year Ended December 31, 2012

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Payroll Clearing Fund	\$ -	\$ 45,062	\$ 42,006	\$ 3,056