

CITY OF ELLSWORTH  
Ellsworth, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT  
December 31, 2012

CLUBINE AND RETTELE, CHARTERED  
CERTIFIED PUBLIC ACCOUNTANTS  
Salina, Kansas



CITY OF ELLSWORTH, KANSAS

FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT  
December 31, 2012

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## INDEPENDENT AUDITORS' REPORT

# CLUBINE & RETTELE CHARTERED

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To the Mayor and City Council  
City of Ellsworth, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Ellsworth, Kansas, 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 2 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.

### *Auditor's 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 2 of the financial statement, the financial statement is prepared by the City of Ellsworth 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 2 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 Ellsworth 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 Ellsworth 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 2.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the 2012 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, and 3 as listed in the table of contents) are presented for the 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 2.

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 2 and 3 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated September 19, 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 2.

Clubine and Rettele, Chartered



Salina, Kansas  
July 9, 2013

CITY OF ELLSWORTH, KANSAS  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis  
 For the Year Ended December 31, 2012

Statement 1

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Current Year Ending Cash Balance
<b>Governmental Type Funds:</b>						
<b>General Funds</b>						
General	\$ 207,813.87	\$ 1,933,599.71	\$ 1,877,115.21	\$ 264,298.37	\$ 24,900.65	\$ 289,199.02
<b>Special Purpose Funds</b>						
Library	23.45	104,612.18	104,635.63	-	-	-
Special Highway	25,169.56	80,854.90	85,572.49	20,451.97	-	20,451.97
Special Parks and Recreation	3,612.30	4,056.01	4,280.21	3,388.10	39.00	3,427.10
Tourism and Convention	14,263.26	21,659.38	14,250.00	21,672.64	-	21,672.64
Fire and Police Equipment	8,155.00	37,304.84	45,295.73	164.11	-	164.11
Capital Improvement	304,648.02	430,532.44	451,768.13	283,412.33	19,688.36	303,100.69
Municipal Equipment	224,661.50	83,053.39	161,478.62	146,236.27	-	146,236.27
<b>Debt Service Funds</b>						
Bond and Interest	35,856.96	555,253.60	545,704.33	45,406.23	-	45,406.23
2007 Revenue Bond Debt Service	127,030.31	76,018.23	81,323.76	121,724.78	-	121,724.78
2007 Revenue Bond Debt Service Reserve	204,351.73	753.12	-	205,104.85	-	205,104.85
2009 Temporary Note Debt Service	-	-	-	-	-	-
2011 Redemption	-	-	-	-	-	-
2011 G.O. Bond Cost of Issuance	-	-	-	-	-	-
2011 G.O. Bond Compliance	3,655.15	20.66	-	3,675.81	-	3,675.81
SO TIF 2011 Debt Service	471.72	2.67	-	474.39	-	474.39
SO TIF 2011 Cost of Issuance	-	-	-	-	-	-
<b>Capital Projects Funds</b>						
TDD - Dees and Kunkle 2007	-	80,560.97	80,560.97	-	-	-
SO TIF 2011 Project	969,401.20	3,374.75	637,046.74	335,729.21	-	335,729.21
<b>Business Funds</b>						
Water and Sewer Utility	188,337.38	1,138,826.74	1,167,848.63	159,315.49	38,300.38	197,615.87
Water and Sewer Emergency Depreciation	113,983.62	5,620.99	9,634.37	109,970.24	-	109,970.24
Water and Sewer Improvement	310,752.90	51,307.59	239,291.66	122,768.83	-	122,768.83
Solid Waste	8,318.76	150,771.59	150,683.50	8,406.85	11,827.50	20,234.35
Recreation and Pool	24,366.75	176,337.32	175,816.62	24,887.45	699.34	25,586.79
<b>Total Governmental Type Funds</b>	<b>\$ 2,774,873.44</b>	<b>\$ 4,934,521.08</b>	<b>\$ 5,832,306.60</b>	<b>\$ 1,877,087.92</b>	<b>\$ 95,455.23</b>	<b>\$ 1,972,543.15</b>

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

CITY OF ELLSWORTH, KANSAS  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis (Cont.)  
 For the Year Ended December 31, 2012

Statement 1

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable	Current Year Ending Cash Balance
Related Municipal Entities:						
J. H. Robbins Memorial Library	\$ 205,361.57	\$ 134,170.64	\$ 129,979.81	\$ 209,552.40	\$ -	\$ 209,552.40
Celebrations Committee	<u>4,135.60</u>	<u>-</u>	<u>4,135.60</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Related Municipal Entities	<u>209,497.17</u>	<u>134,170.64</u>	<u>134,115.41</u>	<u>209,552.40</u>	<u>-</u>	<u>209,552.40</u>
Total Reporting Entity	<u>\$ 2,984,370.61</u>	<u>\$ 5,068,691.72</u>	<u>\$ 5,966,422.01</u>	<u>\$ 2,086,640.32</u>	<u>\$ 95,455.23</u>	<u>\$ 2,182,095.55</u>
Composition of Cash:						
				Checking Accounts		\$ 263,782.10
				Certificates of Deposits		1,381,931.42
				Investments		326,829.63
				Related Municipal Entity Investments		17,168.77
				Related Municipal Entity Deposits		<u>192,383.63</u>
				Total Reporting Entity		<u>\$ 2,182,095.55</u>

The notes to the financial statement are an integral part of this statement.  
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CITY OF ELLSWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT

December 31, 2012

Note 1 Reporting Entity

The City of Ellsworth is a municipal corporation governed by a citizen elected mayor and five elected council members. The financial statement presents the City of Ellsworth (the primary government) and its related municipal entities. The related municipal entities are included in the city's reporting entity because of the significance of their operational or financial relationships with the City.

*Blended Presented Related Municipal Entities.* The financial statement includes the financial data of the blended presented related municipal entities. The related municipal entities are not reported separately to emphasize that they are essentially an extension of the city. The governing boards are appointed by the Mayor of the City.

J. H. Robbins Memorial Library The Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issues must also be approved by the City and the City annually levies a tax for the library.

Celebrations Committee The Celebrations Committee Board organizes the annual Cowtown Festival and 4th of July celebration along with promoting tourism and local businesses. This fund was transferred to the Ellsworth Chamber of Commerce in May 2012.

Note 2 Summary of Significant Accounting Policies

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

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

*Fund Descriptions.* The following types of funds comprise the financial activities of the City for the year ended December 31, 2012:

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 Projects and tax levies for long-term debt) that are intended for a specified purpose.

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.

CITY OF ELLSWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT (Cont.)

December 31, 2012

Note 2 Summary of Significant Accounting Policies (Cont.)

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.)

*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 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 year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the City are not presented in the financial statements.

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. 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 a 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 this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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 City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

CITY OF ELLSWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT (Cont.)  
December 31, 2012

Note 3 Budgetary Information (Cont.)

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Capital Improvement Fund                      Municipal Equipment Fund

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

Note 4 Deposits and Investments

As of December 31, 2012, the Government had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities in Years		Rating
		Less than 1	1-2	
Money Market Mutual Fund	\$ 326,829.63	\$ 326,829.63	\$ -	AAA/V1+

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the Government's funds have a main or branch bank in the county in which the Government 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 Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Government'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 Government has no investment policy that would further limit its investment choices. The rating of the Government's investments is noted above.

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

Investments	Percentage of Investments
Money Market Mutual Fund - Designated as an NAIC U. S. Direct Obligations/Full Faith & Credit Exempt listing and as such is exempt from NAIC reserve requirements. The fund is primarily invested in a portfolio of short-term U.S. Treasury and government agency securities, including repurchase agreements collateralized fully by the U.S. Treasury and government agency securities.	100.00%

The J. H. Robbins Memorial Library transferred funds to the Greater Salina Community Foundation to establish an endowment for its benefit. Distributions from the Foundation to the library may be made annually in the manner consistent with the Foundation's policies and procedures. The library gave variance power over the transferred assets to the Foundation which allows the Foundation to exercise ultimate authority and control over the assets. The assets are reported at fair market value at December 31, 2012 of \$17,168.77 as determined by the Greater Salina Community Foundation.

CITY OF ELLSWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT (Cont.)  
December 31, 2012

Note 4 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, except during designated "peak periods" when required coverage is 50%. The City has not designated a "peak period." The Money Market Mutual Fund notated above is not covered by federal depository insurance or 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. The Money Market Mutual Fund meets the requirements for investment of bond proceeds as authorized in K.S.A. 10-131.

*Deposits.* At December 31, 2012, the City's carrying amount of deposits, including certificates of deposits, was \$1,838,097.15 and the bank balance was \$1,844,473.27. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$703,635.02 was covered by federal depository insurance and the remaining \$1,140,838.25 was collateralized with securities held by the pledging financial institutions agents in the City's name.

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

Note 5 Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Capital Improvement Fund	K.S.A. 12-1,118	\$ 135,500.00
General Fund	Municipal Equipment Fund	K.S.A. 12-1,117	29,500.00
General Fund	Recreation and Pool Fund	K.S.A. 12-197	46,000.00
Special Highway Fund	Municipal Equipment Fund	K.S.A. 12-1,117	3,850.00
Special Highway Fund	Capital Improvement Fund	K.S.A. 12-1,118	7,000.00
Water and Sewer Utility Fund	General Fund (Employee Benefits)	K.S.A. 12-825d	75,000.00
Water and Sewer Utility Fund	Capital Improvement Fund	K.S.A. 12-1,118	85,000.00
Water and Sewer Utility Fund	Municipal Equipment Fund	K.S.A. 12-1,117	36,000.00
Water and Sewer Utility Fund	Water and Sewer Emergency Depreciation Fund	K.S.A. 12-825d	5,000.00
Water and Sewer Utility Fund	Water and Sewer Improvement Fund	K.S.A. 12-825d	50,000.00
Water and Sewer Utility Fund	Bond and Interest	K.S.A. 12-825d	225,000.00
Water and Sewer Utility Fund	Recreation and Pool Fund	K.S.A. 12-825d	63,000.00
Recreation and Pool Fund	Capital Improvement Fund	K.S.A. 12-1,118	13,000.00
Recreation and Pool Fund	Municipal Equipment Fund	K.S.A. 12-1,117	4,000.00

Note 6 Defined Benefit Pension Plan

*Plan Description.* The City participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by 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) or by calling 1-888-275-5737.

CITY OF ELLSWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT (Cont.)

December 31, 2012

Note 6 Defined Benefit Pension Plan (Cont.)

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas sets a limitation on annual increases in the employer contribution rates. The employer rate established for calendar year 2012 is 7.34%.

The employer contributions to KPERS for the years ended December 31, 2012, 2011 and 2010 were \$63,070.54, \$58,344.51, and \$54,614.17 respectively, equal to the required contributions for each year.

Note 7 Compensated Absences

The City provides compensation for absences. Full-time employees are entitled to paid vacation leave time according to the following schedule:

Years of Continued Employment	Vacation Days Earned per Year	Maximum Hours Accumulation	Equivalent Work Days	Maximum Hours for One Time Leave
0 to 5	10 days	240 hours	10 days	80 hours
5 to 10	12 days	240 hours	12 days	96 hours
10 to 15	15 days	240 hours	15 days	120 hours
Over 15	18 days	240 hours	18 days	144 hours

Upon termination, an employee shall be compensated for all earned but unused vacation leave at their final rate of pay if they give at least two weeks notice, up to the maximum 240 hours accumulation.

Full-time employees are entitled to sick leave, and are earned based on the amount of hours they work. An employee should accrue 96 hours of sick leave for every year they work. An employee shall not be paid for any unused sick leave upon termination of their employment with the city.

As of December 31, 2012 and 2011, unused vacation and sick leave totaled \$248,174.50 and \$214,113.35 respectively.

Note 8 Capital Projects

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable since inception are as follows:

	Expenditures to Date	Project Authorization
TDD - Dees and Kunkle 2007	\$ 1,102,814.98	\$ 1,182,177.23

CITY OF ELLSWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT (Cont.)

December 31, 2012

Note 9 Other Post Employment Benefits

As Provided by K.S.A. 12-5040, the Government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the Government 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 these financial statements.

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.

Note 10 Conduit Debt

The Government has entered into a conduit debt arrangement wherein the City issues industrial revenue bonds to finance a portion of the construction or improvement of facilities by a private enterprise. In return, the private enterprise has executed mortgage notes or a lease with the Government. The Government is not responsible for payment of the original bonds, but rather the debt is secured only by the cash payments agreed to be paid by the private enterprise under the terms of the mortgage or lease agreement. Generally, the conduit debt is arranged so that payments required by the private enterprise are equal to the mortgage payment schedule related to the original debt. In the agreement, a trustee has been designated pursuant to the terms of a Trust Indenture between the Issuer (the Government) and the Trustee. Under the Indenture the Trustee is authorized, empowered and directed to perform the duties of the Issuer (the Government) as lessor under the lease, including the collection of rentals for disbursement to the owner(s) of the Bond as provided in the Indenture, and to perform, insofar as it legally can, all acts otherwise required of the Issuer (the Government) under the lease. The aggregate amount outstanding of all conduit debt obligations as of 12/31/12 was \$2,300,000.00.

Note 11 Subsequent Events

The Government's management has evaluated events and transactions occurring after December 31, 2012 through July 9, 2013. The aforementioned date represents the date the financial statements were available to be issued.

CITY OF ELLSWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT (Cont.)  
December 31, 2012

Note 13 - Long-Term Debt

Changes in long-term liabilities for the municipality for the year ended December 31, 2012, 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>										
Series 2005	3.375-3.75%	8/1/2005	2,530,000.00	12/1/2015	\$ 1,155,000.00	\$ -	\$ 335,000.00	\$ -	\$ 820,000.00	\$ 42,990.00
Series 2011	3.00-4.00%	2/7/2011	1,755,000.00	12/1/2022	1,720,000.00	-	140,000.00	-	1,580,000.00	58,777.50
<b>Total General Obligation Bonds</b>					<u>2,875,000.00</u>	<u>-</u>	<u>475,000.00</u>	<u>-</u>	<u>2,400,000.00</u>	<u>101,767.50</u>
<b>Revenue Bonds:</b>										
Series 2007 Sales Tax	7.375-5.10%	8/22/2007	1,210,000.00	8/1/2029	1,125,000.00	-	25,000.00	-	1,100,000.00	56,323.76
Series 2011 Tax Increment	3.00-5.20%	11/1/2011	1,200,000.00	10/1/2031	1,200,000.00	-	-	-	1,200,000.00	51,172.91
<b>Total Revenue Bonds</b>					<u>2,325,000.00</u>	<u>-</u>	<u>25,000.00</u>	<u>-</u>	<u>2,300,000.00</u>	<u>107,496.67</u>
<b>KDHE Loan:</b>										
Project C20 1674-01	2.27%	7/25/2007	1,500,000.00	3/1/2029	1,321,898.30	-	60,950.28	-	1,260,948.02	29,663.37
<b>Capital Leases Payable</b>										
Loader and Street Sweeper	4.50%	6/16/2005	182,282.00	5/1/2013	66,234.97	-	32,402.85	-	33,832.12	3,031.30
<b>Total Contractual Indebtedness</b>					<u>\$ 6,588,133.27</u>	<u>\$ -</u>	<u>\$ 593,353.13</u>	<u>\$ -</u>	<u>\$ 5,994,780.14</u>	<u>\$ 241,958.84</u>

CITY OF ELLSWORTH, KANSAS  
 NOTES TO FINANCIAL STATEMENT (Cont.)  
 December 31, 2012

Note 13 - 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								
	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028-2031	Total
<b>Principal:</b>									
General Obligation Bonds	\$ 495,000.00	\$ 510,000.00	\$ 270,000.00	\$ 155,000.00	\$ 160,000.00	\$ 810,000.00	\$ -	\$ -	\$ 2,400,000.00
Revenue Bonds	30,000.00	30,000.00	45,000.00	50,000.00	60,000.00	565,000.00	840,000.00	680,000.00	2,300,000.00
KDHE Loans	62,495.90	64,080.72	65,705.73	67,371.95	69,080.42	372,584.54	422,283.45	137,345.31	1,260,948.02
Capital Leases	33,832.12	-	-	-	-	-	-	-	33,832.12
<b>Total Principal</b>	<b>621,328.02</b>	<b>604,080.72</b>	<b>380,705.73</b>	<b>272,371.95</b>	<b>289,080.42</b>	<b>1,747,584.54</b>	<b>1,262,283.45</b>	<b>817,345.31</b>	<b>5,994,780.14</b>
<b>Interest:</b>									
General Obligation Bonds	85,507.50	68,242.50	50,062.50	40,927.50	36,277.50	89,747.50	-	-	370,765.00
Revenue Bonds	111,055.00	109,592.50	108,130.00	106,123.76	103,853.76	463,013.76	301,945.00	77,025.00	1,380,738.78
KDHE Loans	28,271.08	26,843.48	25,379.69	23,878.77	22,339.79	87,213.18	42,444.71	3,130.75	259,501.45
Capital Leases	1,545.41	-	-	-	-	-	-	-	1,545.41
<b>Total Interest</b>	<b>226,378.99</b>	<b>204,678.48</b>	<b>183,572.19</b>	<b>170,930.03</b>	<b>162,471.05</b>	<b>639,974.44</b>	<b>344,389.71</b>	<b>80,155.75</b>	<b>2,012,550.64</b>
<b>Service Fee:</b>									
General Obligation Bonds	-	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-	-
KDHE Loans	3,113.56	2,956.34	2,795.12	2,629.82	2,460.33	9,604.98	4,674.54	344.75	28,579.44
Capital Leases	-	-	-	-	-	-	-	-	-
<b>Total Service Fee</b>	<b>3,113.56</b>	<b>2,956.34</b>	<b>2,795.12</b>	<b>2,629.82</b>	<b>2,460.33</b>	<b>9,604.98</b>	<b>4,674.54</b>	<b>344.75</b>	<b>28,579.44</b>
<b>Total Principal, Interest, Fees</b>	<b>\$ 850,820.57</b>	<b>\$ 811,715.54</b>	<b>\$ 567,073.04</b>	<b>\$ 445,931.80</b>	<b>\$ 454,011.80</b>	<b>\$ 2,397,163.96</b>	<b>\$ 1,611,347.70</b>	<b>\$ 897,845.81</b>	<b>\$ 8,035,910.22</b>

**CITY OF ELLSWORTH  
Ellsworth, Kansas**

**REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION  
December 31, 2012**

CITY OF ELLSWORTH, KANSAS  
 Summary of Expenditures, Actual and Budget - Regulatory Basis  
 For the Year Ended December 31, 2012

Schedule 1

Fund	Certified Budget	Adjustments For Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds:</b>					
<b>General Funds</b>					
General	\$ 1,986,547.00	\$ -	\$ 1,986,547.00	\$ 1,877,115.21	\$ (109,431.79)
<b>Special Purpose Funds</b>					
Library	109,761.00	-	109,761.00	104,635.63	(5,125.37)
Special Highway	104,096.00	-	104,096.00	85,572.49	(18,523.51)
Special Parks and Recreation	5,219.00	-	5,219.00	4,280.21	(938.79)
Tourism and Convention	28,170.00	-	28,170.00	14,250.00	(13,920.00)
Fire and Police Equipment	49,185.00	-	49,185.00	45,295.73	(3,889.27)
Capital Improvement	923,352.00	-	923,352.00	451,768.13	(471,583.87)
Municipal Equipment	315,079.00	-	315,079.00	161,478.62	(153,600.38)
<b>Debt Service Funds</b>					
Bond and Interest	606,277.00	-	606,277.00	545,704.33	(60,572.67)
<b>Business Funds:</b>					
<b>Enterprise Funds</b>					
Water and Sewer Utility	1,209,370.00	-	1,209,370.00	1,167,848.63	(41,521.37)
Water and Sewer Emergency Depreciation	119,140.00	-	119,140.00	9,634.37	(109,505.63)
Water and Sewer Improvement	378,845.00	-	378,845.00	239,291.66	(139,553.34)
Solid Waste	155,187.00	-	155,187.00	150,683.50	(4,503.50)
Recreation and Pool	195,226.00	-	195,226.00	175,816.62	(19,409.38)

## CITY OF ELLSWORTH, KANSAS

Schedule 2

## 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
<b>Taxes and Shared Revenue:</b>				
Ad Valorem	\$ 607,687.00	\$ 602,562.69	\$ 608,256.00	\$ (5,693.31)
Delinquent	6,440.93	6,672.45	3,800.00	2,872.45
Motor Vehicle	85,886.75	92,811.31	99,500.00	(6,688.69)
RV, 16/20M Trucks and Excise	2,626.70	2,867.17	2,600.00	267.17
Local Alcoholic Liquor	2,839.68	4,035.62	3,200.00	835.62
Sales Tax	475,678.58	559,044.52	445,300.00	113,744.52
State Highway Connecting Link	6,240.00	6,244.30	6,240.00	4.30
Franchise Tax	294,046.52	274,635.52	291,720.00	(17,084.48)
Fines, Forfeitures and Penalties	50,555.90	42,154.22	31,000.00	11,154.22
Rural Fire Contracts	22,500.00	22,500.00	22,500.00	-
Burial Permits	4,250.00	4,000.00	6,000.00	(2,000.00)
Cemetery Lots Sold	3,900.00	1,100.00	1,500.00	(400.00)
Licenses	3,094.00	3,086.00	3,000.00	86.00
Hall Rent	6,742.33	6,190.00	5,980.00	210.00
Reimbursed Expenses and Refunds	7,689.49	8,947.09	10,000.00	(1,052.91)
Building Permits	7,792.96	6,337.70	2,800.00	3,537.70
Airport	21,700.55	32,628.35	18,000.00	14,628.35
Golf Course	92,690.92	96,235.34	80,952.00	15,283.34
Interest	1,719.09	1,442.22	2,499.00	(1,056.78)
Administrative Charges	55,521.00	55,593.00	50,000.00	5,593.00
Other	4,867.61	4,796.11	2,130.00	2,666.11
TBRA Reimbursements	23,396.75	24,716.10	-	24,716.10
Operating Transfers	70,000.00	75,000.00	75,000.00	-
<b>Total Cash Receipts</b>	<b>1,857,866.76</b>	<b>1,933,599.71</b>	<b>\$ 1,771,977.00</b>	<b>\$ 161,622.71</b>
<b>Expenditures</b>				
<b>Administration</b>				
Personal Services	163,514.55	173,000.11	\$ 161,940.00	\$ 11,060.11
Contractual Services	64,729.54	73,344.53	81,675.00	(8,330.47)
Commodities	13,828.11	5,526.34	6,700.00	(1,173.66)
Capital Outlay	809.31	610.00	750.00	(140.00)
Neighborhood Revitalization	-	2,856.19	2,866.00	(9.81)
Transfers	7,500.00	4,500.00	4,500.00	-
Other	9,583.78	12,018.34	21,000.00	(8,981.66)
<b>Police</b>				
Personal Services	257,539.14	270,902.03	264,300.00	6,602.03
Contractual Services	20,031.06	21,074.89	22,840.00	(1,765.11)
Commodities	16,447.84	17,628.66	18,000.00	(371.34)
Capital Outlay	658.12	99.99	250.00	(150.01)
Transfers	5,500.00	2,000.00	2,000.00	-
TBRA Customer Service	23,396.75	24,716.10	-	24,716.10
Other	2,902.97	2,393.38	12,535.00	(10,141.62)
<b>Employee Benefits</b>				
Personal Services	412,412.65	421,065.66	436,650.00	(15,584.34)
Other	-	-	13,100.00	(13,100.00)

## CITY OF ELLSWORTH, KANSAS

Schedule 2

## General Fund (Continued)

## 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)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Street Department				
Personal Services	\$ 160,623.18	\$ 162,454.94	\$ 162,050.00	\$ 404.94
Contractual Services	61,118.77	61,261.81	66,090.00	(4,828.19)
Commodities	24,389.46	17,756.76	30,000.00	(12,243.24)
Other	-	-	12,700.00	(12,700.00)
Transfers	167,500.00	112,000.00	172,000.00	(60,000.00)
Fire Department				
Personal Services	8,000.00	8,000.00	8,000.00	-
Contractual Services	27,462.70	33,028.55	31,240.00	1,788.55
Commodities	18,821.51	18,182.55	13,000.00	5,182.55
Capital Outlay	6,076.57	7,307.53	7,125.00	182.53
Transfers	6,500.00	4,500.00	4,500.00	-
Other	410.00	380.00	2,460.00	(2,080.00)
Parks Department				
Personal Services	29,777.18	31,124.19	31,120.00	4.19
Contractual Services	11,509.90	13,360.38	15,000.00	(1,639.62)
Commodities	6,999.83	6,806.60	8,500.00	(1,693.40)
Capital Outlay	-	-	-	-
Transfers	6,000.00	5,500.00	5,500.00	-
Other	-	91.60	2,010.00	(1,918.40)
Cemetery Department				
Personal Services	10,564.00	5,697.80	13,000.00	(7,302.20)
Contractual Services	791.33	1,604.21	3,650.00	(2,045.79)
Commodities	1,851.59	840.01	2,425.00	(1,584.99)
Other	-	-	600.00	(600.00)
Transfers	500.00	500.00	500.00	-
Industrial Development	15,535.00	16,700.00	16,686.00	14.00
Airport				
Contractual Services	8,640.12	8,760.28	9,060.00	(299.72)
Commodities	17,709.55	27,380.06	12,650.00	14,730.06
Transfers	21,750.00	24,000.00	24,000.00	-
Other	1,346.09	2,237.49	2,730.00	(492.51)
Recreation and Community Development				
Contractual Services	5,250.00	9,395.16	5,000.00	4,395.16
Other	18,382.55	10,000.00	13,405.00	(3,405.00)
Transfer	47,000.00	46,000.00	46,000.00	-
Community Development	542.57	650.00	3,000.00	(2,350.00)
Municipal Judge	29,429.74	24,560.41	-	24,560.41
Golf Course				
Personal Services	104,053.72	94,951.42	95,510.00	(558.58)
Contractual Services	34,216.99	34,037.94	41,135.00	(7,097.06)
Commodities	55,432.78	42,060.92	56,650.00	(14,589.08)
Other	2,218.52	2,248.38	8,145.00	(5,896.62)
Operating Transfers	7,333.34	12,000.00	12,000.00	-
Total Expenditures	<u>1,916,590.81</u>	<u>1,877,115.21</u>	<u>\$ 1,986,547.00</u>	<u>\$ (109,431.79)</u>
Receipts Over (Under) Expenditures	(58,724.05)	56,484.50		
Unencumbered Cash, Beginning	<u>266,537.92</u>	<u>207,813.87</u>		
Unencumbered Cash, Ending	<u>\$ 207,813.87</u>	<u>\$ 264,298.37</u>		

## CITY OF ELLSWORTH, KANSAS

Schedule 2

## Library 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem	\$ 83,268.71	\$ 90,495.90	\$ 91,347.00	\$ (851.10)
Delinquent	994.94	982.09	725.00	257.09
Motor Vehicle	13,766.66	12,716.71	14,300.00	(1,583.29)
RV, 16/20M Trucks and Excise	407.88	417.48	330.00	87.48
Interest	1.32	-	5.00	(5.00)
Total Cash Receipts	<u>98,439.51</u>	<u>104,612.18</u>	<u>\$ 106,707.00</u>	<u>\$ (2,094.82)</u>
Expenditures				
Appropriation	101,934.00	104,635.63	\$ 106,564.00	\$ (1,928.37)
Neighborhood Revitalization	1,300.00	-	430.00	(430.00)
Other	-	-	2,767.00	(2,767.00)
Total Expenditures	<u>103,234.00</u>	<u>104,635.63</u>	<u>\$ 109,761.00</u>	<u>\$ (5,125.37)</u>
Receipts Over (Under) Expenditures	(4,794.49)	(23.45)		
Unencumbered Cash, Beginning	<u>4,817.94</u>	<u>23.45</u>		
Unencumbered Cash, Ending	<u>\$ 23.45</u>	<u>\$ -</u>		

## CITY OF ELLSWORTH, KANSAS

Schedule 2

## 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid	\$ 77,473.85	\$ 80,737.14	\$ 75,000.00	\$ 5,737.14
Interest	230.29	117.76	300.00	(182.24)
Total Cash Receipts	<u>77,704.14</u>	<u>80,854.90</u>	<u>\$ 75,300.00</u>	<u>\$ 5,554.90</u>
Expenditures				
Contractual Services	57,584.00	74,722.49	\$ 75,563.00	\$ (840.51)
Commodities	16,921.38	-	14,560.00	(14,560.00)
Operating Transfers	10,850.00	10,850.00	10,850.00	-
Other	-	-	3,123.00	(3,123.00)
Total Expenditures	<u>85,355.38</u>	<u>85,572.49</u>	<u>\$ 104,096.00</u>	<u>\$ (18,523.51)</u>
Receipts Over (Under) Expenditures	(7,651.24)	(4,717.59)		
Unencumbered Cash, Beginning	<u>32,820.80</u>	<u>25,169.56</u>		
Unencumbered Cash, Ending	<u>\$ 25,169.56</u>	<u>\$ 20,451.97</u>		

CITY OF ELLSWORTH, KANSAS

Schedule 2

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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid	\$ 2,839.67	\$ 4,035.60	\$ 3,200.00	\$ 835.60
Interest	23.15	20.41	30.00	(9.59)
Other	-	-	50.00	(50.00)
Total Cash Receipts	<u>2,862.82</u>	<u>4,056.01</u>	<u>\$ 3,280.00</u>	<u>\$ 776.01</u>
Expenditures				
Contractual Services	2,487.23	2,974.41	\$ 3,350.00	\$ (375.59)
Capital Outlay	-	808.00	1,200.00	(392.00)
Other	-	497.80	669.00	(171.20)
Total Expenditures	<u>2,487.23</u>	<u>4,280.21</u>	<u>\$ 5,219.00</u>	<u>\$ (938.79)</u>
Receipts Over (Under) Expenditures	375.59	(224.20)		
Unencumbered Cash, Beginning	<u>3,236.71</u>	<u>3,612.30</u>		
Unencumbered Cash, Ending	<u>\$ 3,612.30</u>	<u>\$ 3,388.10</u>		

## CITY OF ELLSWORTH, KANSAS

Schedule 2

## Tourism and Convention 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid	\$ 14,189.38	\$ 20,981.91	\$ 14,000.00	\$ 6,981.91
Reimbursed Expenses and Refunds	-	600.00	-	600.00
Interest	73.72	77.47	85.00	(7.53)
Total Cash Receipts	<u>14,263.10</u>	<u>21,659.38</u>	<u>\$ 14,085.00</u>	<u>\$ 7,574.38</u>
Expenditures				
Contractual Services	13,072.00	14,250.00	\$ 22,400.00	\$ (8,150.00)
Other	-	-	5,770.00	(5,770.00)
Total Expenditures	<u>13,072.00</u>	<u>14,250.00</u>	<u>\$ 28,170.00</u>	<u>\$ (13,920.00)</u>
Receipts Over (Under) Expenditures	1,191.10	7,409.38		
Unencumbered Cash, Beginning	<u>13,072.16</u>	<u>14,263.26</u>		
Unencumbered Cash, Ending	<u>\$ 14,263.26</u>	<u>\$ 21,672.64</u>		

## CITY OF ELLSWORTH, KANSAS

Schedule 2

## Fire and Police Equipment 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem	\$ 3,448.66	\$ 36,488.55	\$ 36,839.00	\$ (350.45)
Delinquent	188.96	106.98	400.00	(293.02)
Motor Vehicle	2,308.95	525.97	5,200.00	(4,674.03)
RV, 16/20M Trucks, Excise, and Other	64.26	38.72	180.00	(141.28)
Interest	52.95	144.62	200.00	(55.38)
Total Cash Receipts	<u>6,063.78</u>	<u>37,304.84</u>	<u>\$ 42,819.00</u>	<u>\$ (5,514.16)</u>
Expenditures				
Fire Equipment	7,900.00	45,122.72	\$ 47,545.00	\$ (2,422.28)
Neighborhood Revitalization	-	173.01	174.00	(0.99)
Other	-	-	1,466.00	(1,466.00)
Total Expenditures	<u>7,900.00</u>	<u>45,295.73</u>	<u>\$ 49,185.00</u>	<u>\$ (3,889.27)</u>
Receipts Over (Under) Expenditures	(1,836.22)	(7,990.89)		
Unencumbered Cash, Beginning	<u>9,991.22</u>	<u>8,155.00</u>		
Unencumbered Cash, Ending	<u>\$ 8,155.00</u>	<u>\$ 164.11</u>		

## CITY OF ELLSWORTH, KANSAS

Schedule 2

## Capital Improvement 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)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Reimbursed Expenses and Refunds	\$ 18,833.86	\$ 184,400.52	\$ 321,000.00	\$ (136,599.48)
Leases	2,313.27	2,995.09	1,800.00	1,195.09
Interest	2,223.01	1,653.37	4,500.00	(2,846.63)
Project Donations	250.00	-	500.00	(500.00)
Other	34,883.24	983.46	1,000.00	(16.54)
Operating Transfers	266,750.00	240,500.00	300,500.00	(60,000.00)
Total Cash Receipts	<u>325,253.38</u>	<u>430,532.44</u>	<u>\$ 629,300.00</u>	<u>\$ (198,767.56)</u>
Expenditures				
Contractual Services	1,202.85	3,318.33	\$ 554,000.00	\$ (550,681.67)
Special Improvements	136,030.89	389,687.19	295,000.00	94,687.19
Capital Outlay	34,235.91	58,762.61	36,000.00	22,762.61
Other	-	-	38,352.00	(38,352.00)
Total Expenditures	<u>171,469.65</u>	<u>451,768.13</u>	<u>\$ 923,352.00</u>	<u>\$ (471,583.87)</u>
Receipts Over (Under) Expenditures	153,783.73	(21,235.69)		
Unencumbered Cash, Beginning	<u>150,864.29</u>	<u>304,648.02</u>		
Unencumbered Cash, Ending	<u>\$ 304,648.02</u>	<u>\$ 283,412.33</u>		

## CITY OF ELLSWORTH, KANSAS

Schedule 2

## Municipal Equipment 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Reimbursed Expenses and Refunds	\$ 6,734.00	\$ 4,156.50	\$ 1,000.00	\$ 3,156.50
Interest	2,246.36	1,091.34	2,000.00	(908.66)
Other	170.00	4,455.55	4,050.00	405.55
Operating Transfers	136,683.34	73,350.00	73,350.00	-
Total Cash Receipts	<u>145,833.70</u>	<u>83,053.39</u>	<u>\$ 80,400.00</u>	<u>\$ 2,653.39</u>
Expenditures				
Capital Outlay	193,972.94	126,061.26	\$ 305,850.00	\$ (179,788.74)
Other	-	-	9,229.00	(9,229.00)
Lease Principal	30,980.84	32,386.06	-	32,386.06
Lease Interest	4,363.52	3,031.30	-	3,031.30
Total Expenditures	<u>229,317.30</u>	<u>161,478.62</u>	<u>\$ 315,079.00</u>	<u>\$ (153,600.38)</u>
Receipts Over (Under) Expenditures	(83,483.60)	(78,425.23)		
Unencumbered Cash, Beginning	<u>308,145.10</u>	<u>224,661.50</u>		
Unencumbered Cash, Ending	<u>\$ 224,661.50</u>	<u>\$ 146,236.27</u>		

## CITY OF ELLSWORTH, KANSAS

Schedule 2

## Bond and Interest 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem	\$ 153,747.13	\$ 140,420.58	\$ 141,740.00	\$ (1,319.42)
Delinquent	2,342.98	2,087.26	2,250.00	(162.74)
Motor Vehicle	34,038.16	23,476.63	26,000.00	(2,523.37)
RV, 16/20M Trucks and Excise	944.56	877.09	525.00	352.09
Sales and Use Tax	89,584.09	99,770.26	86,000.00	13,770.26
Special Assessments	52,821.88	40,273.31	49,300.00	(9,026.69)
Interest	2,109.19	1,063.56	2,000.00	(936.44)
Reimbursed Expenses and Refunds	-	22,284.91	28,000.00	(5,715.09)
Operating Transfers	1,869.60	225,000.00	225,000.00	-
Total Cash Receipts	<u>337,457.59</u>	<u>555,253.60</u>	<u>\$ 560,815.00</u>	<u>\$ (5,561.40)</u>
Expenditures				
Contractual	-	-	\$ 1,250.00	\$ (1,250.00)
Capital Outlay	-	-	1,250.00	(1,250.00)
Bond Principal	347,825.74	414,758.74	480,000.00	(65,241.26)
Bond Interest	64,532.50	129,680.00	105,436.00	24,244.00
Neighborhood Revitalization	-	665.59	668.00	(2.41)
Other	600.00	600.00	17,673.00	(17,073.00)
Total Expenditures	<u>412,958.24</u>	<u>545,704.33</u>	<u>\$ 606,277.00</u>	<u>\$ (60,572.67)</u>
Receipts Over (Under) Expenditures	(75,500.65)	9,549.27		
Unencumbered Cash, Beginning	<u>111,357.61</u>	<u>35,856.96</u>		
Unencumbered Cash, Ending	<u>\$ 35,856.96</u>	<u>\$ 45,406.23</u>		

CITY OF ELLSWORTH, KANSAS  
 2007 Revenue Bond Debt Service 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)

Schedule 2

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
State Aid - Sales Tax	\$ 89,820.66	\$ 75,449.27
Interest	902.78	568.96
Total Cash Receipts	<u>90,723.44</u>	<u>76,018.23</u>
Expenditures		
2007 Sales Tax Revenue Bond Principal	25,000.00	25,000.00
2007 Sales Tax Revenue Bond Interest	<u>57,417.50</u>	<u>56,323.76</u>
Total Expenditures	<u>82,417.50</u>	<u>81,323.76</u>
Receipts Over (Under) Expenditures	8,305.94	(5,305.53)
Unencumbered Cash, Beginning	<u>118,724.37</u>	<u>127,030.31</u>
Unencumbered Cash, Ending	<u>\$ 127,030.31</u>	<u>\$ 121,724.78</u>

2007 Revenue Bond Debt Service Reserve Fund  
 Schedule of Receipts and Expenditures, Actual - Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Interest	\$ 1,500.84	\$ 753.12
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,500.84	753.12
Unencumbered Cash, Beginning	<u>202,850.89</u>	<u>204,351.73</u>
Unencumbered Cash, Ending	<u>\$ 204,351.73</u>	<u>\$ 205,104.85</u>

CITY OF ELLSWORTH, KANSAS  
 2009 Temporary Note Debt Service 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)

Schedule 2

	Prior Year Actual	Current Year Actual
Cash Receipts		
Refund and Reimbursement	\$ -	\$ -
Interest	-	-
Transfer	-	-
Total Cash Receipts	-	-
Expenditures		
Contractual Services	163.61	-
Principal	624,454.33	-
Interest	-	-
Total Expenditures	624,617.94	-
Receipts Over (Under) Expenditures	(624,617.94)	-
Unencumbered Cash, Beginning	624,617.94	-
Unencumbered Cash, Ending	\$ -	\$ -

2011 Redemption  
 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Note Proceeds	\$ 1,409,376.54	\$ -
Expenditures		
Capital Outlay	1,409,376.54	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF ELLSWORTH, KANSAS  
 2011 G.O. Bond Cost of Issuance  
 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)

Schedule 2

	Prior Year Actual	Current Year Actual
Cash Receipts		
Note Proceeds	\$ 24,274.00	\$ -
Interest	10.13	-
Total Cash Receipts	24,284.13	-
Expenditures		
Contractual Services	24,284.13	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

2011 G.O. Bond Compliance  
 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Note Proceeds	\$ 3,633.76	\$ -
Interest	21.39	20.66
Total Cash Receipts	3,655.15	20.66
Expenditures	-	-
Receipts Over (Under) Expenditures	3,655.15	20.66
Unencumbered Cash, Beginning	-	3,655.15
Unencumbered Cash, Ending	\$ 3,655.15	\$ 3,675.81

CITY OF ELLSWORTH, KANSAS

Schedule 2

SO TIF 2011 Debt Service

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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Note Proceeds	\$ 465.21	\$ -
Interest	6.51	2.67
Total Cash Receipts	<u>471.72</u>	<u>2.67</u>
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	471.72	2.67
Unencumbered Cash, Beginning	<u>-</u>	<u>471.72</u>
Unencumbered Cash, Ending	<u>\$ 471.72</u>	<u>\$ 474.39</u>

SO TIF 2011 Cost of Issuance

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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Note Proceeds	\$ 13,000.00	\$ -
Expenditures		
Administrative Expense	<u>13,000.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELLSWORTH, KANSAS  
 Capital Project - TDD - Dees and Kunkle 2007 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)

Schedule 2

	Prior Year Actual	Current Year Actual
Cash Receipts		
State of Kansas - Sales Tax	\$ 85,615.38	\$ 80,560.97
Expenditures		
Project Costs	85,615.38	80,560.97
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

Capital Project - SO TIF 2011 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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Note Proceeds	\$ 1,187,000.00	\$ -
Interest	622.80	3,374.75
Total Cash Receipts	1,187,622.80	3,374.75
Expenditures		
Capital Outlay	218,221.60	637,046.74
Receipts Over (Under) Expenditures	969,401.20	(633,671.99)
Unencumbered Cash, Beginning	-	969,401.20
Unencumbered Cash, Ending	\$ 969,401.20	\$ 335,729.21

CITY OF ELLSWORTH, KANSAS

Statement 3

Water and Sewer Utility 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Sales to Consumers	\$ 517,701.45	\$ 522,024.57	\$ 495,414.00	\$ 26,610.57
Penalties	6,166.04	7,000.13	6,067.00	933.13
User Fees	97,947.39	99,521.55	93,814.00	5,707.55
Sales Tax	7,724.55	7,028.92	6,299.00	729.92
Other	6,640.24	6,123.32	2,119.00	4,004.32
State Water Fee	3,509.27	3,487.06	3,481.00	6.06
Consumer Deposits	9,625.00	13,375.00	12,153.00	1,222.00
Sewer Service Charge	470,220.69	476,271.16	454,886.00	21,385.16
Interest	784.40	696.33	792.00	(95.67)
Reimbursed Expenses and Refunds	758.80	3,298.70	137.00	3,161.70
<b>Total Cash Receipts</b>	<u>1,121,077.83</u>	<u>1,138,826.74</u>	<u>\$ 1,075,162.00</u>	<u>\$ 63,664.74</u>
<b>Expenditures</b>				
<b>Production</b>				
Personal Services	68,140.48	70,713.97	\$ 72,840.00	\$ (2,126.03)
Contractual Services	59,611.39	59,680.42	77,775.00	(18,094.58)
Commodities	67,703.90	88,427.47	84,000.00	4,427.47
Other	-	-	7,038.00	(7,038.00)
<b>Transmission and Distribution</b>				
Personal Services	30,986.40	32,663.50	35,120.00	(2,456.50)
Contractual Services	12,012.45	11,368.61	12,300.00	(931.39)
Commodities	25,368.91	37,511.90	28,500.00	9,011.90
Capital Outlay	-	4,173.44	4,000.00	173.44
Operating Transfers	95,000.00	71,000.00	71,000.00	-
Other	-	-	4,527.00	(4,527.00)
<b>General Administration</b>				
Personal Services	40,654.71	42,335.40	42,120.00	215.40
Contractual Services	76,541.58	74,660.12	72,590.00	2,070.12
Commodities	5,056.02	14,024.67	12,800.00	1,224.67
Other	7,238.07	502.70	4,443.00	(3,940.30)
<b>Sewage Disposal</b>				
Personal Services	55,570.32	44,390.28	65,740.00	(21,349.72)
Contractual Services	72,894.04	106,651.40	80,000.00	26,651.40
Commodities	11,243.47	7,648.83	10,500.00	(2,851.17)
Capital Outlay	-	-	-	-
Operating Transfers	44,000.00	50,000.00	50,000.00	-
Other	-	-	6,702.00	(6,702.00)
<b>Non-Operating</b>				
Water Fee	3,457.27	3,455.10	-	3,455.10
Sales Tax	7,264.27	7,001.10	16,500.00	(9,498.90)
Other	3,241.20	3,239.16	13,424.00	(10,184.84)
Operating Transfers	380,000.00	418,000.00	418,000.00	-
Post Rock Rural Water	19,597.00	20,400.56	19,451.00	949.56
<b>Total Expenditures</b>	<u>1,085,581.48</u>	<u>1,167,848.63</u>	<u>\$ 1,209,370.00</u>	<u>\$ (41,521.37)</u>
Receipts Over (Under) Expenditures	35,496.35	(29,021.89)		
Unencumbered Cash, Beginning	<u>152,841.03</u>	<u>188,337.38</u>		
Unencumbered Cash, Ending	<u>\$ 188,337.38</u>	<u>\$ 159,315.49</u>		

CITY OF ELLSWORTH, KANSAS  
 Water and Sewer Emergency Depreciation 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)

Schedule 2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Interest	\$ 791.40	\$ 620.99	\$ 700.00	\$ (79.01)
Operating Transfers	15,000.00	5,000.00	5,000.00	-
Total Cash Receipts	<u>15,791.40</u>	<u>5,620.99</u>	<u>\$ 5,700.00</u>	<u>\$ (79.01)</u>
Expenditures				
Capital Outlay	1,622.50	9,634.37	\$ 119,140.00	\$ (109,505.63)
Receipts Over (Under) Expenditures	14,168.90	(4,013.38)		
Unencumbered Cash, Beginning	<u>99,814.72</u>	<u>113,983.62</u>		
Unencumbered Cash, Ending	<u>\$ 113,983.62</u>	<u>\$ 109,970.24</u>		

CITY OF ELLSWORTH, KANSAS  
 Water and Sewer Improvement 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)

Schedule 2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Interest	\$ 2,511.78	\$ 1,307.59	\$ 2,100.00	\$ (792.41)
Operating Transfers	230,000.00	50,000.00	50,000.00	-
Total Cash Receipts	<u>232,511.78</u>	<u>51,307.59</u>	<u>\$ 52,100.00</u>	<u>\$ (792.41)</u>
Expenditures				
Capital Outlay	38,428.97	85,169.86	\$ 271,537.00	\$ (186,367.14)
Other	-	-	11,365.00	(11,365.00)
Revolving Loan Principal	141,059.78	121,191.54	62,289.00	58,902.54
Revolving Loan Interest	98,522.28	29,663.37	30,315.00	(651.63)
Revolving Loan Service Fee	5,917.21	3,266.89	3,339.00	(72.11)
Total Expenditures	<u>283,928.24</u>	<u>239,291.66</u>	<u>\$ 378,845.00</u>	<u>\$ (139,553.34)</u>
Receipts Over (Under) Expenditures	(51,416.46)	(187,984.07)		
Unencumbered Cash, Beginning	<u>362,169.36</u>	<u>310,752.90</u>		
Unencumbered Cash, Ending	<u>\$ 310,752.90</u>	<u>\$ 122,768.83</u>		

## CITY OF ELLSWORTH, KANSAS

Schedule 2

## Solid Waste 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Disposal Fees	\$ 148,793.18	\$ 150,691.19	\$ 148,500.00	\$ 2,191.19
Interest	109.08	80.40	125.00	(44.60)
Total Cash Receipts	<u>148,902.26</u>	<u>150,771.59</u>	<u>\$ 148,625.00</u>	<u>\$ 2,146.59</u>
Expenditures				
Contractual Services	143,299.00	145,090.50	\$ 144,531.00	\$ 559.50
Other	-	-	4,656.00	(4,656.00)
Administrative Fee	<u>5,521.00</u>	<u>5,593.00</u>	<u>6,000.00</u>	<u>(407.00)</u>
Total Expenditures	<u>148,820.00</u>	<u>150,683.50</u>	<u>\$ 155,187.00</u>	<u>\$ (4,503.50)</u>
Receipts Over (Under) Expenditures	82.26	88.09		
Unencumbered Cash, Beginning	<u>8,236.50</u>	<u>8,318.76</u>		
Unencumbered Cash, Ending	<u>\$ 8,318.76</u>	<u>\$ 8,406.85</u>		

## CITY OF ELLSWORTH, KANSAS

Schedule 2

## Recreation and Pool 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)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Daily Fees	\$ 2,549.00	\$ 2,673.75	\$ 2,300.00	\$ 373.75
Seasonal Pass	70.00	140.00	125.00	15.00
Facility User Fees	18,489.00	19,567.00	18,700.00	867.00
Concessions	8,956.90	9,281.70	10,150.00	(868.30)
Lessons	7,135.00	6,825.00	6,100.00	725.00
Reimbursed Expenses and Refunds	413.21	215.06	425.00	(209.94)
Other	27,816.23	28,516.80	29,379.00	(862.20)
Interest	175.80	118.01	299.00	(180.99)
Operating Transfers	112,000.00	109,000.00	109,000.00	-
Total Cash Receipts	<u>177,605.14</u>	<u>176,337.32</u>	<u>\$ 176,478.00</u>	<u>\$ (140.68)</u>
Expenditures				
Personal Services	106,842.63	102,802.55	\$ 106,570.00	\$ (3,767.45)
Contractual Services	25,230.96	25,695.44	33,310.00	(7,614.56)
Commodities	21,985.63	23,342.04	25,850.00	(2,507.96)
Capital Outlay	5,272.65	6,195.51	5,800.00	395.51
Other	1,183.12	781.08	6,696.00	(5,914.92)
Operating Transfers	31,000.00	17,000.00	17,000.00	-
Total Expenditures	<u>191,514.99</u>	<u>175,816.62</u>	<u>\$ 195,226.00</u>	<u>\$ (19,409.38)</u>
Receipts Over (Under) Expenditures	(13,909.85)	520.70		
Unencumbered Cash, Beginning	<u>38,276.60</u>	<u>24,366.75</u>		
Unencumbered Cash, Ending	<u>\$ 24,366.75</u>	<u>\$ 24,887.45</u>		

## CITY OF ELLSWORTH, KANSAS

Schedule 3

Related Municipal Entity

J. H. Robbins Memorial Library

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)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Contributions	\$ 6,088.22	\$ 10,943.42
City Appropriation	101,934.00	104,206.66
Fines	2,054.86	2,839.67
State Aid	1,384.00	1,329.00
Central Kansas Library System	9,162.00	9,262.00
Interest and Investment	2,300.72	3,534.89
Other	6,006.00	2,055.00
Total Cash Receipts	<u>128,929.80</u>	<u>134,170.64</u>
Expenditures		
Salaries	68,259.07	72,704.03
Supplies	5,459.73	3,549.45
Repairs	12,110.96	18,374.94
Books, Cassettes and Magazines	20,593.99	17,356.10
Payroll Taxes	3,024.67	6,180.42
Utilities	7,725.54	7,551.67
Capital Outlay	721.00	-
Other	5,536.36	4,263.20
Total Expenditures	<u>123,431.32</u>	<u>129,979.81</u>
Receipts Over (Under) Expenditures	5,498.48	4,190.83
Unencumbered Cash, Beginning	<u>199,863.09</u>	<u>205,361.57</u>
Unencumbered Cash, Ending	<u>\$ 205,361.57</u>	<u>\$ 209,552.40</u>

CITY OF ELLSWORTH, KANSAS

Related Municipal Entity

Celebrations Committee

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)

Schedule 3

-

	Prior Year Actual	Current Year Actual
	<u>                    </u>	<u>                    </u>
Cash Receipts		
Fundraisers	\$ 1,015.50	\$ -
Interest	0.02	-
Appropriation - City of Ellsworth	10,000.00	-
Other	696.00	-
Total Cash Receipts	<u>11,711.52</u>	<u>-</u>
Expenditures		
Utilities	78.42	45.15
Events and Fees	12,964.46	-
Fund Transferred to Chamber of Commerce	-	4,090.45
Total Expenditures	<u>13,042.88</u>	<u>4,135.60</u>
Receipts Over (Under) Expenditures	(1,331.36)	(4,135.60)
Unencumbered Cash, Beginning	<u>5,466.96</u>	<u>4,135.60</u>
Unencumbered Cash, Ending	<u>\$ 4,135.60</u>	<u>\$ -</u>